



ANNUAL BUDGET 2014/2015



**ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND**

TABLE OF CONTENTS

SECTION A - BUDGET

- 1** Glossary
- 2** Mayors Report
- 3** Resolutions
- 4** Executive Summary
- 5** Annual budget tables:
 - **A1** Budget Summary
 - **A2** Budgeted Financial Performance – by standard classification
 - **A3** Budgeted Financial Performance – by municipal vote
 - **A4** Budgeted Financial Performance
 - **A5** Budgeted capital Expenditure by vote and Funding
 - **A6** Budgeted Financial Position
 - **A7** Budgeted Cash Flows
 - **A8** Cash backed reserves/accumulated surplus reconciliation
 - **A9** Asset Management
 - **A10** Basic service delivery measurement

SECTION B – SUPPORTING DOCUMENTS

- 6** Response to treasury comments
- 7** Treasury regulations charts
- 8** Tariffs
- 9** Municipal Manager's quality certification
- 10** Overview of annual Budget Process
- 11** Overview of alignment of annual budget with Integrated Development Plan
- 12** Measurable performance objectives and indicators
- 13** Overview of Budget Related Policies and amendments
- 14** Overview of Budget Assumptions
- 15** Overview of Budget Funding
- 16** Expenditure on allocations and grant programmes
- 17** Allocations or grants made by the municipality
- 18** Councillors Allowance and employee benefits
- 19** Monthly targets for revenue, expenditure and cash flow
- 20** Capital expenditure detail
- 21** Legislation compliance status
- 22** contracts having future budgetary implications
- 23** Policies

GLOSSARY

Adjustment Budgets – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act.

Allocations– money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

Budget related policy – policy of a municipality affecting or affected by the budget.

Capital Expenditure – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statements – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

CFO – Chief Financial Officer

DORA – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

Equitable Share – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

FMG – Financial Management Grant

Fruitless and wasteful expenditure – expenditure that was made in vain and would have been avoided had reasonable care been exercised

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

IDP –Integrated Development Plan. The main strategic planning document of a municipality

KPI – Key Performance Indicators. Measures of service output and/or outcome

LED – Local Economic Development

MFMA – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

MWIG – Municipal Water Infrastructure Grant

Operating Expenditure – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

R & M – Repairs and Maintenance

SCM - Supply Chain Management

SSBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

Strategic Objectives - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

Unauthorised Expenditure – generally spending without or in excess of an approved budget

Virement – transfer of budget

ZDM – Zululand District Municipality



2014/2015 BUDGET PRESENTATION BY ZDM MAYOR, HIS WORSHIP, CLLR M A HLATSHWAYO

ZDM MAYOR'S FINANCIAL REPORT FOREWORD

The Zululand District Municipality proposed Budget for the 2014/2015 financial year is R869, 178, 000. This is a R14,209, 000 increase compared to the previous financial year's budget which was R854 969 000.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities.

CAPITAL BUDGET

In the 2014/2015 Budget our Capital Budget has decreased by 9% to R355 008 000 from R390 328 000 in the previous financial year. This is due to the following reasons:

In the 2013/2014 financial year, the ACIP (Waste Water Refurbishment Programme) amount was R600, 000. In the 2014/15 financial year the ACIP programme is not gazetted because it was a three-year programme agreement which is ending in the 2013/2014 financial year. MIG has decreased by R39, 923,000 as per DORA (Division of Revenue Act). Infrastructure sport facilities grant of R2, 469,000 was gazetted in 2013/2014 but was never received. It is not gazetted in the 2014/2015

budget. Regional bulk infrastructure will increase by R16, 671, 000 in 2014/2015. Rural road asset management grant will increase by R301, 000 in 2014/2015 from last financial year's R1 866 000. Municipal water infrastructure grant will increase by R 2, 035,000 in 2014/2015 financial year. The overall decrease in capital expenditure is R 22,037,000 which is 9%.

This decrease also does not mean that our focus as a District Municipality has been changed or is to change. Providing water and sanitation is still our core function and we also pay attention to the following responsibilities:

- Municipal airports;
- Municipal roads;
- Fire fighting;
- Disaster management;
- Solid waste;
- Municipal health services;
- District tourism.

Despite this cut in our Capital Budget, we are still going to provide necessary services that are expected from us as a District Municipality.

OPERATING BUDGET

An adjustment has been made in the Total Operating Budget which has seen an increase of eleven percent from R464, 641, 000 in the 2013/2014 financial year to R514,170, 000 in the 2014/2015 financial.

The reason behind an increase in our Operating Expenditure is escalating costs in things like Employee Related Costs, Working Capital Reserves, Remuneration of Councillors, Working Capital Reserves, and increase in the depreciation and collection costs. The repairs and

Maintenance costs are also part of the cause. These include the maintenance of municipal buildings, vehicles, the refurbishment of water and sanitation treatment plants and the like.

CONCLUSION

We are aware of the critical backlogs in water and sanitation provision, and we are also speeding up the construction of the 10 Regional Water Schemes, the Nkonjeni, Mandlakazi, Usuthu, Simdlangentsha West, Simdlangentsha Central, Simdlangentsha East, Hlahlindlela, Khambi, Coronation and Mkuze regional water schemes.

Although these schemes are still under construction, it is worth noting that a number of communities are already enjoying their benefits as they are already drawing water from them.

I want to assure all our communities that we are still committed in solving water related problems and as in the previous years, a large chunk/percentage of our budget in this financial year will go towards water provision programs.

In order to achieve success, we are aware that it is critical to maintain good working relationship with traditional leadership (Amakhosi and Izinduna) as most of the land in our District is under their control. We have taken a decision to employ Izinduna in all projects taking place in their areas in order to ensure that we are guaranteed co-operation from communities we are working with.

As Mayor of Zululand District I will strive to run a corrupt free municipality, and we will also continue to maintain of record of clean governance as proven by our 14 years of unqualified audit reports from the Auditor-General.

I also want to assure our community that our District Municipality will continue to be sensitive to all community issues with the aim of assisting or solving them.

With the budget available to us we will still continue with all our old programmes, Poverty Alleviation, Local Economic Development (LED);

Community Participation, Youth and Women's day celebrations, host the Elderly and the Children's Christmas parties the ZDM 56km Ulundi/Nongoma Ultra Marathon and many more others, because our aim is to make a difference in the lives of our people.

I thank you.

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE 17TH FULL COUNCIL MEETING HELD ON 29 MAY 2014

ZDMC:14/225

FILE NUMBER : 5/1

ANNUAL BUDGET 2014/2015

With Cllrs KE Nxumalo and Z Siyaya proposing and seconding respectively, it was

RESOLVED THAT:

In terms of section 24 of the Municipal Finance Management Act 56 of 2003, the Annual budget of the municipality for the financial year 2014/15 and indicative allocations for the two projected outer years 2015/16 and 2016/17 be approved as set-out in the following tables:

- Table A1 Budget Summary.
- Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
- Table A4 Budgeted Financial Performance (revenue and expenditure).
- Table A5 Budgeted Capital expenditure by vote, standard classification and funding.

That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:

- Table A6 Budgeted Financial Position.
- Table A7 Budgeted Cash Flows
- Table A8 Cash backed reserves/accumulated surplus reconciliation
- Table A9 Asset Management
- Table A10 Basic service delivery measurements

The Municipal Manager to be authorized to proceed with the procedure as stipulated in the MFMA and in terms of the guidelines stipulated by the Minister in terms of Section 168(1) of the Act.

The grants be accepted and approved with appreciation.

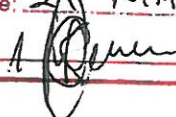
The Quality Certificate be approved.

The schedule of tariffs be approved.

The tariff policy, credit control and debt collection policy, cash management policy, insurance policy, IT policy, supply chain policy, financial plan and Risk management policy have been reviewed and no changes are considered necessary. Any new and/or amendments to policies be referred to the Finance Portfolio committee for recommendations to Council.

Executive Committee be mandated to finalise carry over projects.

CERTIFIED A TRUE COPY OF THE ORIGINAL

Certified Copy of the Minutes	
Michael Nkosingathi Shandu	
HOD Corporate Services	
Item Number:	ZDMC:14/225
Meeting Date:	24 MAR 2014
Signature:	

EXECUTIVE SUMMARY

BACKGROUND

1. The 2014/2015 budget

Legislative framework

In terms of section 16 (1) of the Municipal Finance Management Act, Act No.56 of 2003, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 30 days before the start of the budget year.

The 2014/2015 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2015/2016 and 2016/2017 are indicative in terms of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure

Medium term service delivery objectives as stated in the Integrated Development Plan (IDP):

The medium term service delivery objectives of Zululand District Municipality include the following strategic focus areas and objectives:

Service delivery -focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, good quality reliable water services to all potential consumers in the district.

Economic development- The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.

Social development- The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.

Institutional development- The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.

Financial management- our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.

Good governance and public participation- The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

Other focus areas include:

- Municipal airports
- Municipal roads
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism

Financial implications of the medium term service delivery objectives:

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas takes the form of communal stand pipes. As a result, the water is provided as a free basic service with no or minimal recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, Unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

Linkages between the budget, the IDP and political priorities

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects thereof are included in the budget.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of water and sanitation projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

The budget is summarized in more detail in the budget schedules.

The budget was tabled and publicised for comments, however there are no changes to the budget. Engagement meetings were held with KZN provincial treasury and budget tables were amended as per their recommendations.

The comments on the budget are as follows:

MAIN BUDGET SUMMARY

	2013/2014	2014/2015	% INCREASE
Total operating budget	R 464 641 000	R 514,170, 000	11%
Capital budget	R 390 328 000	R 355 008 000	-9%
Total budget	R 854 969 000	R 869,178, 000	2%

The total budget increased by **R14, 209 000**

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets. This will be done through the highlights section. Firstly, the operating budget will be reviewed. Thereafter, the Capital budget will be subjected to a review. The comments are as follows:

HIGHLIGHTS OF THE EXPENDITURE

OPERATING EXPENDITURE

Employee Related Costs

The employee related costs comprises 28% of the total operating budget. The primary reason for the increase is an annual increment of 7% including the notch increases and new positions, the positions are five administration officers, Chief Accountant (Supply Chain Management) and Municipal Health Staff Devolution from KZN department of health to ZDM.

Remuneration of Councilors

A 7% increment for Councilor's remuneration is provided for.

Working Capital Reserve

This is the provision for doubtful debts as a result of a non-collection level. The 6% increase is based on the projected inflation level.

Depreciation

This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The increase is based preliminary 2013/2014 depreciation calculation taking into account those assets that are still in progress but will be completed by next financial year.

Collection costs

This is a provision for collection costs and legal fees by external parties. The provision has increased due to planned vigorous collection including the use of collection agents.

Repairs and Maintenance

Buildings

The budgeted amount is for the maintenance of municipal buildings.

Vehicles

The 6% increase is provided for due to the high expenditure on maintenance of the water tankers and the poor conditions of vehicles. New water tankers were budgeted for to add to the existing fleet of vehicles and this will also necessitate maintenance.

Operation Rural Water Schemes

These funds are set aside for the maintenance of rural water schemes and to ensure sustainability of such schemes. The funds set aside for Repairs and Maintenance actually increased by R 1 210 000. The 6% increase is an inflation provision.

Refurbishment and Maintenance

The 6% increase is due to inflation provision and the fact that Water and sanitation treatment plants need to be refurbished regularly to ensure sustainable and reliable water supply.

Moreover, the number of water scheme has increased.

Bulk Water Purification and Sewerage Treatment

Bulk sewerage treatment and bulk water purification is based on the existing contract and there are major increases resulting from Ivuna sewer treatment plant that was upgraded and as a result there is a changed processing method. In addition a budget has been set aside for the purchase of raw water from the Department of Water Affairs.

Bulk electricity has also increased by 10% as a result of the expected above average increment by Eskom (7.3%) and the contribution towards the new electricity network for the Water and Waste Water Treatment plants.

Grants and Subsidies Paid

The Grants and Subsidies have been phased out as there are no more grants received as part of equitable share. The only grants that are still payable to the local municipalities are the Tourism grants to local municipalities and the Water Services Provider grant to Abaqulusi local municipality.

General Expenses

Items with direct impact on communities include the following:

	<u>R</u>
Disaster Portfolio Projects	1,412,000
Social projects	8,448,000
Poverty Alleviation	2,000,000
Local Economic Development (LED)	3,200,000
Community Development	3,000,000
Community Participation	2,500,000
Emergency Water	21,120,000
Budget and IDP Community Participation	6,000,000
Women's Day Celebration	668,000
Annual report back/State of the District Address	750,000

Elderly Function	2,200,000
Kids Christmas Party	750,000
Marathon	1,000,000
SALGA Games	3,500,000
Mayoral Cup	650,000
LED Ward Projects (R60,000 per ward):	
• Abaqulusi	1,320,000
• Edumbe	480,000
• Pongola	840,000
• Nongoma	1,260,000
• Ulundi	1,440,000
Widows & Orphans (R20,000 per ward)	1,780,000
Tourism Portfolio Project	400,000
Youth Day Celebration	581,000
Youth Summit	320,000
Women Summit	320,000
Ingoma Dance Competition	334,000
Music Festival	1,056,000
Water Loss Reduction	3,529,000
External Bursaries	660,000
Sports Development	600,000
Indigenous Games	320,000
Disability Programmes	450,000
HIV/AIDS healthcare centre	475,000
Youth Affairs	100,000

School Uniforms	250,000
Total Community and Social Expenditure	73,713,000

CAPITAL EXPENDITURE

The capital projects budgeted for are as follows:

Revenue contributions (own funds)

R

Vehicles	3,000,000
Furniture and Equipment	500,000
Computers	1,549,000
Software & Licenses	1,565,000
Shaded packing	600,000
Truck 8 ton	800,000
Meters	3,500,000
Water tankers	4,000,000
Tractor	1,000,000
Bus	1,500,000
Sub Total	18,014,000

DWA-Funds <ul style="list-style-type: none"> <i>DWA Grant has increased by 16,671, 000 from R57 329 000</i> 	74,000 000
MIG Funds <ul style="list-style-type: none"> <i>MIG has decreased by R 39,923,000 from R261 545 000 to R261 545 000</i> 	221 622 000
Municipal water infrastructure Gant <i>has increased by 2,035,000 from R37 170 000 to R39 205 000</i>	39 205 000
Rural Roads Asset Management <i>has increased by R301,000 from R 1,866, 000</i>	2,167,000
Sub Total	336,994,000

Total Capital

R 355, 008,000

HIGHLIGHTS OF INCOME

OPERATING INCOME

The sources of funding are important to ensure that the budget is actually funded and cash backed. The following items warrant specific mention:

SALE OF WATER AND SEWERAGE FEES

Sale of water is based on the proposed tariff structure. The amounts budgeted for has taken into account the level of billing and as a result, an amount of R 3 594 000 has been set aside as a provision for working capital reserve (provision for non-collection). An inflation linked tariff increase of 10% is provided for across the board.

RENT OF FACILITIES

The income is expected from renting of parkhomes that are used by WSSA and IEC as offices. The budget is based on the actual rental income.

INTEREST INCOME

Interest Income is expected to decrease from R13 981,389 to R 8 581 000 due to accelerated project implementation which reduces funds available for investment. MIG and MWIG have multi-year contracts that and there are no delays in project implementation.

EQUITABLE SHARE

Equitable share has been substantially increased by R20 490 000 from R276 930 000 to R 297 420 000

OTHER OPERATING GRANTS INCOME EXPECTED

WATER SERVICE OPERATING SUBSIDY	R 3 500 000
Indonsa Grant	R 1 729 000

EPWP	R 2 486 000
MSIG	R 934 000
SHARED SERVICES	R 250 000
FMG	R 1 250 000
Corridor development	R 5 000 000
TOTAL	R 15 149 000

CAPITAL INCOME

The capital expenditure shall be funded as follows:

R

Own revenue	18 014 000
MIG	221 622 000
DWA	74 000 000
Municipal water infrastructure Grant	39 205 000
Rural Roads Asset Management	2 167 000
TOTAL	355 008 000

SCHEDULE A

**AN ANNUAL BUDGET AND
SUPPORTING DOCUMENTATION
OF ZULULAND DISTRICT
MUNICIPALITY**

DC26 Zululand - Table A1 Consolidated Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	23 686	27 078	23 915	34 574	34 574	34 574	34 574	29 297	30 879	32 547
Investment revenue	12 317	13 253	11 829	13 981	13 981	13 981	13 981	8 581	9 043	9 533
Transfers recognised - operational	418 603	569 632	290 800	292 472	299 636	299 636	299 636	312 569	328 802	354 986
Other own revenue	2 069	4 287	2 386	139 797	147 747	147 747	147 747	181 737	181 684	186 706
Total Revenue (excluding capital transfers and contributions)	456 675	614 249	328 930	480 824	495 938	495 938	495 938	532 184	550 408	583 771
Employee costs	84 261	92 255	113 005	129 968	129 968	129 968	129 968	142 395	163 272	174 073
Remuneration of councillors	4 792	5 674	6 054	6 272	6 272	6 272	6 272	6 467	6 815	7 184
Depreciation & asset impairment	31 574	32 073	30 074	35 280	35 280	35 280	35 280	45 618	48 081	50 678
Finance charges	618	253	11	11	11	11	11	11	11	11
Materials and bulk purchases	39 166	52 496	67 096	75 575	75 575	75 575	75 575	84 865	89 474	94 332
Transfers and grants	900	981	1 042	1 939	1 939	1 939	1 939	1 981	1 262	1 307
Other expenditure	193 060	214 358	238 492	203 381	215 595	215 595	215 595	232 833	230 463	244 563
Total Expenditure	354 371	398 090	455 774	452 427	464 641	464 641	464 641	514 170	539 379	572 148
Surplus/(Deficit)	102 304	216 159	(126 844)	28 397	31 297	31 297	31 297	18 014	11 029	11 624
Transfers recognised - capital	–	–	359 860	359 031	359 031	359 031	359 031	336 994	429 235	507 693
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	102 304	216 159	233 016	387 428	390 328	390 328	390 328	355 008	440 264	519 317
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	102 304	216 159	233 016	387 428	390 328	390 328	390 328	355 008	440 264	519 317
Capital expenditure & funds sources										
Capital expenditure	1 463 068	1 492 545	1 760 359	387 428	390 328	390 328	390 328	355 008	440 263	519 317
Transfers recognised - capital	1 401 587	1 479 757	1 756 105	359 031	359 031	359 031	359 031	336 994	429 235	507 693
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	61 481	12 788	4 254	28 397	31 297	31 297	31 297	18 014	11 028	11 624
Total sources of capital funds	1 463 068	1 492 545	1 760 359	387 428	390 328	390 328	390 328	355 008	440 263	519 317
Financial position										
Total current assets	206 147	197 594	125 487	263 242	263 242	263 242	263 242	231 332	243 121	256 250
Total non current assets	1 296 390	1 496 160	1 765 209	2 312 791	2 315 691	2 315 691	2 315 691	2 670 799	3 111 015	3 630 830
Total current liabilities	157 731	135 950	93 955	77 454	77 454	77 454	77 454	73 500	77 476	81 660
Total non current liabilities	1 362	–	5	–	–	–	–	–	–	–
Community wealth/Equity	1 343 444	1 557 804	1 796 736	2 498 579	2 501 479	2 501 479	2 501 479	2 828 631	3 276 660	3 805 421
Cash flows										
Net cash from (used) operating	155 853	207 559	245 182	287 526	282 476	282 476	282 476	252 059	369 641	473 973
Net cash from (used) investing	(157 685)	(218 332)	(286 059)	(388 190)	(391 090)	(391 090)	(391 090)	(355 007)	(400 263)	(490 317)
Net cash from (used) financing	(1 720)	(3 294)	(123)	(43)	(43)	(43)	(43)	(45)	(45)	(45)
Cash/cash equivalents at the year end	144 618	130 551	89 551	159 072	151 122	151 122	151 122	48 129	17 462	1 072
Cash backing/surplus reconciliation										
Cash and investments available	144 618	130 551	89 551	217 246	217 246	217 246	217 246	200 000	211 200	222 605
Application of cash and investments	(81 264)	(144 321)	(828 771)	69 793	69 984	69 984	69 984	66 652	70 183	73 864
Balance - surplus (shortfall)	225 882	274 872	918 322	147 452	147 261	147 261	147 261	133 348	141 017	148 741
Asset management										
Asset register summary (WDV)	1 293 875	1 492 805	1 761 200	2 308 674	2 311 574	2 311 574	2 666 270	2 666 270	3 106 033	3 625 350
Depreciation & asset impairment	31 574	32 073	30 074	35 280	35 280	35 280	45 618	45 618	48 081	50 678
Renewal of Existing Assets	–	14 678	11 312	15 825	15 825	15 825	15 825	16 711	17 614	18 565
Repairs and Maintenance	27 837	21 793	38 258	51 741	51 741	51 741	58 987	58 987	60 640	64 096
Free services										
Cost of Free Basic Services provided	–	–	–	27	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	54	29	–	57	57	57	64	64	62	61
Sanitation/sewerage:	70	64	–	57	57	57	46	46	45	43
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

DC26 Zululand - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

DC26 Zululand - Table A2 Consolidated Budgeted Financial Performance (Revenue and Expenditure by Standard Classification)										
Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		215 744	295 101	307 245	431 958	440 172	440 172	488 988	513 197	541 235
Executive and council		3 205	-	9 758	35 280	35 280	35 280	-	-	-
Budget and treasury office		212 539	280 371	282 206	396 678	404 428	404 428	488 988	513 197	541 235
Corporate services		-	14 730	15 281	-	464	464	-	-	-
<i>Community and public safety</i>		11 188	16 439	17 140	4 108	4 108	4 108	6 729	1 815	4 911
Community and social services		11 188	16 439	17 140	4 108	4 108	4 108	6 729	1 815	4 911
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 410	3 517	4 863	2 756	2 756	2 756	3 351	3 434	3 715
Planning and development		2 410	3 517	4 863	2 756	2 756	2 756	3 351	3 434	3 715
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		227 333	299 193	359 543	401 033	407 933	407 933	370 110	461 197	541 603
Electricity		-	-	-	-	-	-	-	-	-
Water		203 647	242 483	353 088	400 514	407 414	407 414	362 762	453 453	533 440
Waste water management		23 686	56 710	6 455	520	520	520	7 348	7 744	8 163
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	456 675	614 249	688 790	839 855	854 969	854 969	869 178	979 643	1 091 464
Expenditure - Standard										
<i>Governance and administration</i>		102 545	120 243	100 847	166 850	171 264	171 264	195 654	200 210	210 556
Executive and council		84 290	57 723	32 519	87 981	90 981	90 981	63 930	58 448	60 676
Budget and treasury office		18 254	62 519	68 328	30 174	30 174	30 174	77 410	84 473	89 237
Corporate services		-	-	-	48 695	50 109	50 109	54 314	57 289	60 643
<i>Community and public safety</i>		34 605	42 175	57 303	50 092	50 492	50 492	59 791	57 696	64 089
Community and social services		34 605	42 175	57 303	50 092	50 492	50 492	59 791	57 696	64 089
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23 641	15 343	15 791	14 716	14 716	14 716	16 179	18 910	20 125
Planning and development		23 641	15 343	15 791	14 716	14 716	14 716	16 179	18 910	20 125
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		193 579	220 329	281 833	220 770	228 170	228 170	242 546	262 563	277 377
Electricity		-	-	-	-	-	-	-	-	-
Water		154 414	163 619	214 737	212 304	219 204	219 204	231 883	250 733	265 100
Waste water management		39 166	56 710	67 096	8 465	8 965	8 965	10 663	11 830	12 277
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	354 371	398 090	455 774	452 427	464 641	464 641	514 170	539 379	572 147
Surplus/(Deficit) for the year		102 304	216 159	233 016	387 428	390 328	390 328	355 008	440 264	519 317

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purpose.
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure).
- Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure).
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC26 Zululand - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC26 Zululand - Table A5 Consolidated Budgeted Financial Performance (Revenue and Expenditure by Vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Revenue by Vote	1									
Vote 1 - COUNCIL		3 205	-	9 758	35 280	38 280	38 280	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	15 281	-	4 314	4 314	-	-	-
Vote 3 - FINANCE		212 539	295 101	282 206	396 678	396 678	396 678	488 988	513 197	541 235
Vote 4 - PLANNING & WSA		2 410	3 517	4 863	2 756	2 756	2 756	3 351	3 434	3 715
Vote 5 - COMMUNITY DEVELOPMENT		11 188	16 439	17 140	4 108	4 508	4 508	6 729	1 815	4 911
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	340 813	430 318	509 056
Vote 7 - WATER DISTRIBUTION		203 647	242 483	353 088	400 514	407 414	407 414	21 949	23 135	24 384
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		23 686	56 710	6 455	520	1 020	1 020	7 348	7 744	8 163
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	456 675	614 249	688 790	839 855	854 969	854 969	869 178	979 643	1 091 464
Expenditure by Vote to be appropriated	1									
Vote 1 - COUNCIL		84 290	57 697	32 519	87 981	87 981	87 981	63 930	58 448	60 676
Vote 2 - CORPORATE SERVICES		-	-	-	48 695	50 109	50 109	54 314	57 289	60 643
Vote 3 - FINANCE		18 254	62 546	68 328	30 174	30 174	30 174	77 410	84 473	89 237
Vote 4 - PLANNING & WSA		23 641	15 343	15 791	14 716	14 716	14 716	16 179	18 910	20 125
Vote 5 - COMMUNITY DEVELOPMENT		34 605	42 175	57 303	50 092	50 492	50 492	59 791	57 696	64 089
Vote 6 - TECHNICAL SERVICES		-	-	-	13 614	13 614	13 614	17 773	17 201	18 421
Vote 7 - WATER DISTRIBUTION		154 414	163 619	214 737	99 224	109 624	109 624	101 421	111 855	118 257
Vote 8 - WATER PURIFICATION		-	-	-	99 467	99 467	99 467	112 689	121 676	128 422
Vote 9 - WASTE WATER		39 166	56 710	67 096	8 465	8 465	8 465	10 663	11 830	12 277
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	354 371	398 090	455 774	452 427	464 641	464 641	514 170	539 379	572 147
Surplus/(Deficit) for the year	2	102 304	216 159	233 016	387 428	390 328	390 328	355 008	440 264	519 317

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	16 239	20 609	17 460	26 324	26 324	26 324	26 324	21 949	23 135	24 384
Service charges - sanitation revenue	2	7 447	6 469	6 455	8 250	8 250	8 250	8 250	7 348	7 744	8 163
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other											
Rental of facilities and equipment		84	98	106	104	104	104	104	65	68	72
Interest earned - external investments		12 317	13 253	11 829	13 981	13 981	13 981	13 981	8 581	9 043	9 533
Interest earned - outstanding debtors		574	954	445							
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational		418 603	569 632	290 800	292 472	299 636	299 636	299 636	312 569	328 802	354 966
Other revenue	2	1 411	3 208	1 834	139 693	147 643	147 643	147 643	181 672	181 616	186 634
Gains on disposal of PPE			27								
Total Revenue (excluding capital transfers and contributions)		456 675	614 249	328 930	480 824	495 938	495 938	495 938	532 184	550 408	583 771
Expenditure By Type											
Employee related costs	2	84 261	92 255	113 005	129 968	129 968	129 968	129 968	142 395	163 272	174 073
Remuneration of councillors		4 792	5 674	6 054	6 272	6 272	6 272	6 272	6 467	6 815	7 184
Debt impairment	3	14 996	5 674	2 526	3 404	3 404	3 404	3 404	3 594	3 788	3 993
Depreciation & asset impairment	2	31 574	32 073	30 074	35 280	35 280	35 280	35 280	45 618	48 081	50 678
Finance charges		618	253	11	11	11	11	11	11	11	11
Bulk purchases	2	39 166	52 496	67 096	75 575	75 575	75 575	75 575	84 865	89 474	94 332
Other materials	8										
Contracted services		4 344	5 982	47 846	62 040	68 940	68 940	68 940	72 233	74 389	78 544
Transfers and grants		900	981	1 042	1 939	1 939	1 939	1 939	1 981	1 262	1 307
Other expenditure	4, 5	173 719	202 702	188 120	137 938	143 252	143 252	143 252	157 006	152 286	162 026
Loss on disposal of PPE											
Total Expenditure		354 371	398 090	455 774	452 427	464 641	464 641	464 641	514 170	539 379	572 148
Surplus/(Deficit)		102 304	216 159	(126 844)	28 397	31 297	31 297	31 297	18 014	11 029	11 624
Transfers recognised - capital				359 860	359 031	359 031	359 031	359 031	336 994	429 235	507 693
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		102 304	216 159	233 016	387 428	390 328	390 328	390 328	355 008	440 264	519 317
Taxation											
Surplus/(Deficit) after taxation		102 304	216 159	233 016	387 428	390 328	390 328	390 328	355 008	440 264	519 317
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		102 304	216 159	233 016	387 428	390 328	390 328	390 328	355 008	440 264	519 317
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		102 304	216 159	233 016	387 428	390 328	390 328	390 328	355 008	440 264	519 317

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

DC26 Zululand - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		49 899	38 668	39 318	10 500	10 500	10 500	10 500	-	-	-
Vote 2 - CORPORATE SERVICES		-	2 174	-	6 433	8 933	8 933	8 933	6 136	89	94
Vote 3 - FINANCE		3 820	3 820	16 441	4 495	4 495	4 495	4 495	2 879	3 034	3 198
Vote 4 - PLANNING & WSA		3 789	3 789	13 640	1 934	1 934	1 934	1 934	2 167	2 217	2 297
Vote 5 - COMMUNITY DEVELOPMENT		3 973	1 799	1 714	2 624	3 024	3 024	3 024	1 500	-	-
Vote 6 - TECHNICAL SERVICES		37	12 788	1 676 445	358 038	358 038	358 038	358 038	338 326	430 707	509 284
Vote 7 - WATER DISTRIBUTION		1 401 550	1 429 507	12 801	3 155	3 155	3 155	3 155	4 000	#REF!	4 444
Vote 8 - WATER PURIFICATION		-	-	-	250	250	250	250	-	#REF!	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		1 463 068	1 492 545	1 760 359	387 428	390 328	390 328	390 328	355 008	#REF!	519 317
Total Capital Expenditure - Vote		1 463 068	1 492 545	1 760 359	387 428	390 328	390 328	390 328	355 008	#REF!	519 317
Capital Expenditure - Standard											
Governance and administration		53 719	42 488	55 759	21 428	23 928	23 928	23 928	9 015	3 123	3 292
Executive and council		49 899	38 668	39 318	10 500	10 500	10 500	10 500	-	-	-
Budget and treasury office		3 820	3 820	16 441	4 495	4 495	4 495	4 495	2 879	3 034	3 198
Corporate services		-	-	-	6 433	8 933	8 933	8 933	6 136	89	94
Community and public safety		3 973	3 973	3 888	2 624	3 024	3 024	3 024	1 500	-	-
Community and social services		1 787	1 787	1 714	2 624	3 024	3 024	3 024	1 500	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		2 174	2 174	2 174	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		13	13	-	-	-	-	-	-	-	-
Economic and environmental services		3 789	3 789	11 466	1 934	1 934	1 934	1 934	2 167	2 217	2 297
Planning and development		3 789	3 789	11 466	1 934	1 934	1 934	1 934	2 167	2 217	2 297
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		1 401 550	1 429 507	1 676 445	361 443	361 443	361 443	361 443	342 326	434 923	513 728
Electricity		-	-	-	-	-	-	-	-	-	-
Water		1 401 550	1 429 507	1 676 445	361 443	361 443	361 443	361 443	342 326	434 923	513 728
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		37	12 788	12 801	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	1 463 068	1 492 545	1 760 359	387 428	390 328	390 328	390 328	355 008	440 263	519 317
Funded by:											
National Government		1 401 587	1 429 507	1 756 105	356 562	356 562	356 562	356 562	336 994	429 235	507 693
Provincial Government		-	50 250	-	2 469	2 469	2 469	2 469	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	1 401 587	1 479 757	1 756 105	359 031	359 031	359 031	359 031	336 994	429 235	507 693
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		61 481	12 788	4 254	28 397	31 297	31 297	31 297	18 014	11 028	11 624
Total Capital Funding	7	1 463 068	1 492 545	1 760 359	387 428	390 328	390 328	390 328	355 008	440 263	519 317

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC26 Zululand - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Current assets											
Cash		5	5					52 370	21 700	5 311	
Call investment deposits	1	175 008	170 022	89 551	217 246	217 246	217 246	217 246	147 630	189 500	217 294
Consumer debtors	1	3 973	5 460	9 959	19 337	19 337	19 337	19 337	20 420	20 420	21 523
Other debtors		3 287	3 679	22 626	4 303	4 303	4 303	4 303	4 730	4 985	5 254
Current portion of long-term receivables		22 004	15 878		15 896	15 896	15 896	15 896			
Inventory	2	1 870	2 550	3 351	6 460	6 460	6 460	6 460	6 182	6 516	6 868
Total current assets		206 147	197 594	125 487	263 242	263 242	263 242	263 242	231 332	243 121	256 250
Non current assets											
Long-term receivables		2 516	3 355	4 009	4 117	4 117	4 117	4 117	4 529	4 982	5 480
Investments					-				-	-	
Investment property					-				-	-	
Investment in Associate					-				-	-	
Property, plant and equipment	3	1 293 664	1 492 545	1 760 822	2 308 363	2 311 263	2 311 263	2 311 263	2 665 910	3 105 623	3 624 890
Agricultural					-				-	-	
Biological					-				-	-	
Intangible		211	261	378	311	311	311	311	361	411	461
Other non-current assets											
Total non current assets		1 296 390	1 496 160	1 765 209	2 312 791	2 315 691	2 315 691	2 315 691	2 670 799	3 111 015	3 630 830
TOTAL ASSETS		1 502 538	1 693 754	1 890 696	2 576 033	2 578 933	2 578 933	2 578 933	2 902 131	3 354 136	3 887 080
LIABILITIES											
Current liabilities											
Bank overdraft	1	30 395	39 476								
Borrowing	4	34 666	-	-	-	-	-	-	-	-	-
Consumer deposits		3 279	3 319	3 218	3 276	3 276	3 276	3 276	3 500	3 696	3 896
Trade and other payables	4	89 391	93 155	85 456	74 178	74 178	74 178	74 178	70 000	73 780	77 764
Provisions				5 281							
Total current liabilities		157 731	135 950	93 955	77 454	77 454	77 454	77 454	73 500	77 476	81 660
Non current liabilities											
Borrowing		1 362	-	5	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		1 362	-	5	-	-	-	-	-	-	-
TOTAL LIABILITIES		159 093	135 950	93 960	77 454	77 454	77 454	77 454	73 500	77 476	81 660
NET ASSETS	5	1 343 444	1 557 804	1 796 736	2 498 579	2 501 479	2 501 479	2 501 479	2 828 631	3 276 660	3 805 421
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 343 444	1 557 804	1 796 736	2 498 579	2 501 479	2 501 479	2 501 479	2 828 631	3 276 660	3 805 421
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	1 343 444	1 557 804	1 796 736	2 498 579	2 501 479	2 501 479	2 501 479	2 828 631	3 276 660	3 805 421

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A7 Consolidated Budgeted Cash Flows

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		1	436 275	595 667	657 071	27 549	27 549	27 549	27 549	23 807	25 159	26 510
Government - operating						292 472	299 636	299 636	299 636	312 569	328 802	354 986
Government - capital		1				359 031	359 031	359 031	359 031	336 994	429 235	507 693
Interest			12 317	13 253	11 829	13 981	13 981	13 981	13 981	8 581	9 043	9 533
Dividends												
Payments												
Suppliers and employees			(292 121)	(401 108)	(423 465)	(403 557)	(415 771)	(415 771)	(415 771)	(427 900)	(421 325)	(423 432)
Finance charges			(618)	(253)	(253)	(11)	(11)	(11)	(11)	(11)	(11)	(11)
Transfers and Grants		1				(1 939)	(1 939)	(1 939)	(1 939)	(1 981)	(1 262)	(1 307)
NET CASH FROM/(USED) OPERATING ACTIVITIES			155 853	207 559	245 182	287 526	282 476	282 476	282 476	252 059	369 641	473 973
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (Increase) in non-current debtors						(762)	(762)	(762)	(762)			
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets			(157 685)	(218 332)	(286 059)	(387 428)	(390 328)	(390 328)	(390 328)	(355 007)	(400 263)	(490 317)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(157 685)	(218 332)	(286 059)	(388 190)	(391 090)	(391 090)	(391 090)	(355 007)	(400 263)	(490 317)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits				(3 294)	(123)	(43)	(43)	(43)	(43)	(45)	(45)	(45)
Payments												
Repayment of borrowing			(1 720)									
NET CASH FROM/(USED) FINANCING ACTIVITIES			(1 720)	(3 294)	(123)	(43)	(43)	(43)	(43)	(45)	(45)	(45)
NET INCREASE/ (DECREASE) IN CASH HELD			(3 552)	(14 067)	(41 000)	(100 707)	(108 657)	(108 657)	(108 657)	(102 993)	(30 667)	(16 389)
Cash/cash equivalents at the year begin:		2	148 170	144 618	130 551	259 779	259 779	259 779	259 779	151 122	48 129	17 462
Cash/cash equivalents at the year end:		2	144 618	130 551	89 551	159 072	151 122	151 122	151 122	48 129	17 462	1 072

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

DC26 Zululand - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

DG20 Zululand - Table A0 Consolidated Cash Backed Reserves/accumulated surplus recommendation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	144 618	130 551	89 551	159 072	151 122	151 122	151 122	48 129	17 462	1 072
Other current investments > 90 days		0	0	0	58 174	66 124	66 124	66 124	151 871	193 738	221 533
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		144 618	130 551	89 551	217 246	217 246	217 246	217 246	200 000	211 200	222 605
Application of cash and investments											
Unspent conditional transfers		11 439	10 735	13 275	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(92 703)	(155 056)	(842 046)	69 793	69 984	69 984	69 984	66 652	70 183	73 864
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(81 264)	(144 321)	(828 771)	69 793	69 984	69 984	69 984	66 652	70 183	73 864
Surplus(shortfall)		225 882	274 872	918 322	147 452	147 261	147 261	147 261	133 348	141 017	148 741

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable,
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

DC26 Zululand - Table A9 Consolidated Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	1 293 875	1 492 805	5 113	387 428	390 328	390 328	355 007	440 263	519 317
Infrastructure - Road transport		-	-	-	1 866	1 866	1 866	2 167	2 217	2 297
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 247 714	1 430 465	-	354 696	354 696	354 696	334 826	427 018	505 396
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		1 247 714	1 430 465	-	356 562	356 562	356 562	336 993	429 235	507 693
Community		-	-	-	2 469	2 469	2 469	500	-	-
Heritage assets		-	305	683	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	45 950	61 774	4 254	28 397	31 297	31 297	15 949	9 379	9 886
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		211	261	176	-	-	-	1 565	1 649	1 738
Total Renewal of Existing Assets	2	-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	1 866	1 866	1 866	2 167	2 217	2 297
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1 247 714	1 445 143	11 312	370 521	370 521	370 521	351 537	444 632	523 961
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		1 247 714	1 445 143	11 312	372 387	372 387	372 387	353 704	446 849	526 256
Community		-	-	-	2 469	2 469	2 469	500	-	-
Heritage assets		-	305	683	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		45 950	61 774	4 254	28 397	31 297	31 297	15 949	9 379	9 886
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		211	261	176	-	-	-	1 565	1 649	1 738
TOTAL CAPITAL EXPENDITURE - Asset class	2	1 293 875	1 507 483	16 425	403 253	406 153	406 153	371 718	457 877	537 882
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5				1 866	1 866	1 866	4 033	6 250	8 547
Infrastructure - Electricity										
Infrastructure - Water		1 293 664	1 025 243	1 676 908	2 275 631	2 275 631	2 275 631	2 643 363	3 088 345	3 604 719
Infrastructure - Sanitation			405 222							
Infrastructure - Other										
Infrastructure		1 293 664	1 430 465	1 676 908	2 277 497	2 277 497	2 277 497	2 647 396	3 094 595	3 613 266
Community					2 469	2 469	2 469	500		
Heritage assets			305	683						
Investment properties										
Other assets			61 774	83 231	28 397	31 297	31 297	18 014	11 028	11 624
Agricultural Assets										
Biological assets										
Intangibles		211	261	378	311	311	311	361	411	461
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 293 875	1 492 805	1 761 200	2 308 674	2 311 574	2 311 574	2 666 270	3 106 033	3 625 350
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	31 574	32 073	30 074	35 280	35 280	35 280	45 618	48 081	50 678
Repairs and Maintenance by Asset Class		27 837	21 793	38 258	51 741	51 741	51 741	58 987	60 640	64 096
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Community		1 715	130	-	-	-	-	750	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	2 842	4 109	5 470	5 658	5 658	5 658	5 884	5 848	6 164
TOTAL EXPENDITURE OTHER ITEMS		59 411	53 865	68 332	87 022	87 022	87 022	104 605	108 721	114 774
Renewal of Existing Assets as % of total capex		0.0%	1.0%	68.9%	3.9%	3.9%	3.9%	4.5%	3.8%	3.5%
Renewal of Existing Assets as % of deprecn"		0.0%	45.8%	37.6%	44.9%	44.9%	44.9%	36.6%	36.6%	36.6%
R&M as a % of PPE		2.2%	1.5%	2.2%	2.2%	2.2%	2.2%	2.2%	2.0%	1.8%
Renewal and R&M as a % of PPE		2.0%	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	2.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC26 Zululand - Table A10 Consolidated basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling		38 584	39 000		31 597	31 597	31 597	30 756	32 006	33 100
Piped water inside yard (but not in dwelling)		32 000	34 000	51 000	42 573	42 573	42 573	46 935	48 285	49 235
Using public tap (at least min.service level)	2	19 000	23 000	18 000	27 125	27 125	27 125	29 510	30 230	31 095
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		89 584	96 000	69 000	101 295	101 295	101 295	107 201	110 521	113 430
Using public tap (< min.service level)	3	22 000	29 108		17 853	17 853	17 853	29 510	30 230	31 095
Other water supply (< min.service level)	4									
No water supply		32 000			38 706	38 706	38 706	34 215	32 145	30 330
Below Minimum Service Level sub-total		54 000	29 108	-	56 559	56 559	56 559	63 725	62 375	61 425
Total number of households	5	143 584	125 108	69 000	157 854	157 854	157 854	170 928	172 896	174 855
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		37 989	38 000		30 258	30 258	30 258	30 265	32 066	33 100
Flush toilet (with septic tank)		1 144	1 000		1 364	1 364	1 364	1 364	1 364	1 364
Chemical toilet										
Pit toilet (ventilated)		34 000	40 000	75 000	69 475	69 475	69 475	80 205	81 505	82 755
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		73 133	79 000	75 000	101 097	101 097	101 097	111 834	114 935	117 219
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions		70 000	64 000		56 757	56 757	56 757	46 027	44 727	43 477
Below Minimum Service Level sub-total		70 000	64 000	-	56 757	56 757	56 757	46 027	44 727	43 477
Total number of households	5	143 133	143 000	75 000	157 854	157 854	157 854	157 861	159 662	160 696
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		89 584	69 000	96 000	101 295	101 295	101 295	141 416		
Sanitation (free minimum level service)		34 000	75 000	40 000	69 475	69 475	69 475	80 205		
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8				27					
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	27	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

DC26 Zululand - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
Less Revenue Foregone											
Net Property Rates											
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
Less Revenue Foregone											
Net Service charges - electricity revenue											
Service charges - water revenue	6										
Total Service charges - water revenue		16 226	20 609	17 460	26 324	26 324	26 324	26 324	21 940	23 135	24 364
Less Revenue Foregone											
Net Service charges - water revenue		16 226	20 609	17 460	26 324	26 324	26 324	26 324	21 940	23 135	24 364
Service charges - sanitation revenue	6										
Total Service charges - sanitation revenue		7 447	6 469	6 455	8 250	8 250	8 250	8 250	7 348	7 744	8 163
Less Revenue Foregone											
Net Service charges - sanitation revenue		7 447	6 469	6 455	8 250	8 250	8 250	8 250	7 348	7 744	8 163
Service charges - refuse revenue	6										
Total refuse revenue											
Less Revenue Foregone											
Net Service charges - refuse revenue											
Other Revenue by service											
Accumulated Surplus: Backlog Depreciator		1 411	3 208	1 834	35 280	35 280	35 280	35 280	45 616	45 616	45 616
Accumulated Surplus					104 413	112 363	112 363	112 363	122 802	127 745	137 745
Other revenue									2 078	3 110	3 274
Total 'Other' Revenue	3	1 411	3 208	1 834	139 593	147 943	147 943	147 943	181 672	181 672	185 634
EXPENDITURE ITEMS:											
Employee related costs	2										
Salaries and Wages		59 909	65 527	80 040	79 386	79 386	79 386	79 386	84 101	100 123	106 431
Pension and UIF Contributions		6 312	7 650	16 010	25 420	25 420	25 420	25 420	21 641	34 550	36 473
Medical Aid Contributions		3 222	3 787	5 050	5 050	5 050	5 050	5 050	6 228	6 564	6 918
Overtime		2 203	3 186	4 520	5 606	5 606	5 606	5 606			
Performance Bonus		5 563	5 996	6 706	6 879	6 879	6 879	6 879	6 711	7 141	7 588
Motor Vehicle Allowance					507	507	507	507	513	546	581
Cellphone Allowance		469	563	611	652	652	652	652	661	778	1 619
Housing Allowance		3 453	4 790	3 486	6 457	6 457	6 457	6 457	12 540	13 570	14 440
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
sub-total	4	84 261	92 353	113 003	129 964	129 964	129 964	129 964	142 385	163 211	174 072
Less: Employees costs capitalised to PPE	5										
Total Employee related costs	1	84 261	92 353	113 003	129 964	129 964	129 964	129 964	142 385	163 211	174 072
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		31 574	32 073	30 074	35 280	35 280	35 280	35 280	45 616	48 051	50 678
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10	31 574	32 073	30 074	35 280	35 280	35 280	35 280	45 616	48 051	50 678
Bulk purchases											
Electricity Bulk Purchases		17 267	24 414	29 100	30 015	30 015	30 015	30 015	30 964	34 755	36 845
Water Bulk Purchases		21 686	28 082	37 997	45 559	45 559	45 559	45 559	51 901	54 719	57 689
Total bulk purchases	1	38 953	52 496	67 097	75 574	75 574	75 574	75 574	82 865	89 474	94 534
Transfers and grants											
Cash transfers and grants		901	981	1 042	1 939	1 939	1 939	1 939	1 981	1 261	1 307
Non-cash transfers and grants											
Total transfers and grants	1	901	981	1 042	1 939	1 939	1 939	1 939	1 981	1 261	1 307
Contracted services											
CLEANING SERVICES		1 287	1 614	1 770	2 236	2 236	2 236	2 236	2 360	2 487	2 622
SECURITY SERVICES		2 781	3 787	7 350	7 342	7 342	7 342	7 342	10 316	10 661	11 180
METER READING SERVICES		277	361	469	526	526	526	526	557	587	619
PEST CONTROL					12	12	12	12	13	14	14
PROFESSIONAL SERVICES											
REPAIRS AND MAINTENANCE				35 258	51 921	58 821	58 821	58 821	58 987	60 640	64 095
Internal Audit Services											
sub-total	1	4 344	5 962	47 548	62 040	68 940	68 940	68 940	72 233	74 386	78 544
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total allocated services		4 344	5 962	47 548	62 040	68 940	68 940	68 940	72 233	74 386	78 544
Other Expenditure By Type											
Collection costs			128		1 317	1 317	1 317	1 317	1 580	1 217	1 284
Contributions to 'other' provision											
Consultant fees		1 480	1 387		2 243	2 243	2 243	2 243	2 197	2 310	2 441
Audit fees		172 232	201 187	188 120	45 047	48 161	48 161	48 161	63 067	54 308	58 547
General expenses											
List Other Expenditure by Type											
Printing & stationery					1 061	1 061	1 061	1 061	1 120	1 180	1 244
Water Loss Strategy					3 342	3 342	3 342	3 342	3 559	3 720	3 921
Unallocated projects					8 000	8 000	8 000	8 000	8 446	8 904	9 385
Emergency water					20 000	20 000	20 000	20 000	21 120	22 260	23 400
Beds and CP community participant					8 000	8 000	8 000	8 000	6 000	6 000	6 000
Water & Electricity					921	921	921	921	1 034	1 091	1 144
GIS project Management system, operating, website maintenance & implement					340	340	340	340	369	389	410
Widows & orphans, LED & LED projects					7 120	7 120	7 120	7 120	10 320	10 453	10 675
Insurance & claims					2 882	2 882	2 882	2 882	3 043	3 208	3 361
Marketing & Publicity					3 184	3 184	3 184	3 184	3 267	3 364	3 467
PPE rental					1 585	1 585	1 585	1 585	1 684	1 775	1 872
Support services					8 128	8 128	8 128	8 128	8 564	9 047	9 536
Training					1 893	1 893	1 893	1 893	1 788	1 865	1 947
Sampling & analysis					1 011	1 011	1 011	1 011	1 070	1 128	1 186
PROFESSIONAL FEES					6 073	6 073	6 073	6 073	6 265	6 603	6 959
DISASTER PORTFOLIO PROJ					1 237	1 237	1 237	1 237	1 412	1 488	1 569
SUBSIDANCE AND TRAVELLING					5 688	5 688	5 688	5 688	6 005	6 329	6 671
POVERTY ALLEVIATION FUND					2 000	2 000	2 000	2 000	2 108	2 222	2 333
COMMUNITY DEVELOPMENT					2 500	2 500	2 500	2 500	3 000	3 182	3 333
PROJECT MANAGEMENT					704	704	704	704	794	810	827
OPERATION OF THE AIRPORT					5 250	5 250	5 250	5 250			
Total 'Other' Expenditure	1	172 719	202 727	188 120	127 898	142 252	142 252	142 252	157 006	152 256	162 025
By Expenditure Item											
Employee related costs											
Other materials											
Contracted services											
Other Expenditure			21 793	38 258	51 921	58 821	58 821	58 821	58 987	60 640	64 095
Total Repairs and Maintenance Expenditure	9		21 793	38 258	51 921	58 821	58 821	58 821	58 987	60 640	64 095
check		(27 837)	(0)		180	7 060	7 060				

Reference:

1 Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)

2. Must respect to supporting documentation on staff salaries
3. Do not other expenses where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of (Total) Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. The sub-Vent must agree with the station (SAG), but excluding council and board member item
6. Include a note for each revenue item that is affected by revenue item
7. Special consideration may have to be given to including 'unfunded arising' or 'joint venture' budgets where circumstances require this (include separately under relevant cost)

DC26 Zululand - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description	Ref	Vote 1 - COUNCIL	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCE	Vote 4 - PLANNING & WSA	Vote 5 - COMMUNITY DEVELOPME T	Vote 6 - TECHNICAL SERVICES	Vote 7 - WATER DISTRIBUTION	Vote 8 - WATER PURIFICATION	Vote 9 - WASTE WATER	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates																	-
Property rates - penalties & collection charges																	-
Service charges - electricity revenue								21 949									21 949
Service charges - water revenue								7 348									7 348
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment				65													65
Interest earned - external investments				8 581													8 581
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	-
Other revenue				177 434													177 434
Transfers recognised - operational				305 395	1 184	6 729	3 500										316 808
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contribution)		-	-	481 474	1 184	6 729	3 500	29 297	-	-	-	-	-	-	-	-	532 184
Expenditure By Type																	
Employee related costs		14 789	23 888	17 392	10 280	17 862	9 395	30 193	16 211	2 584							142 395
Remuneration of councillors		6 467															6 467
Debt impairment				3 594													3 594
Depreciation & asset impairment				45 618													45 618
Finance charges		11															11
Bulk purchases									79 536	5 328							84 865
Other materials																	-
Contracted services						430		1 551									-
Transfers and grants						41 700		69 677									1 981
Other expenditure		42 663	30 426	10 805	5 899	41 700	8 377	16 940	2 752								229 238
Loss on disposal of PPE																	-
Total Expenditure		63 930	54 314	77 410	16 179	59 792	17 773	161 421	112 689	10 864	-	-	-	-	-	-	514 170
Surplus/(Deficit)		(63 930)	(54 314)	414 064	(14 995)	(53 063)	(14 273)	(72 124)	(112 689)	(10 864)	-	-	-	-	-	-	18 014
Transfers recognised - capital					2 187		334 827										336 994
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(63 930)	(54 314)	414 064	(12 808)	(53 063)	320 554	(72 124)	(112 689)	(10 864)	-	-	-	-	-	-	355 008

References

1. Departmental columns to be based on municipal organisation structure

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		175 008	170 022	89 551	217 246	217 246	217 246	217 246	147 630	189 500	217 294
Other current investments > 90 days											
Total Call investment deposits	2	175 008	170 022	89 551	217 246	217 246	217 246	217 246	147 630	189 500	217 294
Consumer debtors											
Consumer debtors		3 973	5 460	9 959	19 337	19 337	19 337	19 337	20 420	20 420	21 523
Less: Provision for debt impairment											
Total Consumer debtors	2	3 973	5 460	9 959	19 337	19 337	19 337	19 337	20 420	20 420	21 523
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off		14 996	6 500	2 526	3 404	3 404	3 404	3 404	3 594	3 788	3 993
Balance at end of year		14 996	6 500	2 526	3 404	3 404	3 404	3 404	3 594	3 788	3 993
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 293 664	1 492 545	1 760 822	2 308 363	2 311 263	2 311 263	2 311 263	2 665 910	3 105 623	3 624 890
Leases recognised as PPE											
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	1 293 664	1 492 545	1 760 822	2 308 363	2 311 263	2 311 263	2 311 263	2 665 910	3 105 623	3 624 890
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		33 166	-								
Current portion of long-term liabilities		1 500	-								
Total Current liabilities - Borrowing		34 666	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		72 898	82 420	72 181	74 178	74 178	74 178	74 178	70 000	73 780	77 764
Unspent conditional transfers		11 439	10 735	13 275							
VAT		5 054									
Total Trade and other payables	2	89 391	93 155	85 456	74 178	74 178	74 178	74 178	70 000	73 780	77 764
Non current liabilities - Borrowing											
Borrowing	4	1 255	-								
Finance leases (including PPP asset element)		107	-	5							
Total Non current liabilities - Borrowing		1 362	-	5	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		-	-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1 241 140	1 341 645	1 563 720	2 111 151	2 111 151	2 111 151	2 111 151	2 473 623	2 836 396	3 286 104
GRAP adjustments											
Restated balance		1 241 140	1 341 645	1 563 720	2 111 151	2 111 151	2 111 151	2 111 151	2 473 623	2 836 396	3 286 104
Surplus/(Deficit)											

[illegible]

DC26 Zululand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
<i>Governance and administrative</i>	To develop internal capacity to ensure effective and efficient service delivery			215 767	295 101	307 245	431 958	440 172	440 172	488 988	513 197	541 235
<i>Community and public safety</i>	To promote social development			11 188	16 439	17 140	4 108	4 108	4 108	1 184	1 217	1 418
<i>Economic and environmental</i>	To promote economic development			2 410	3 517	4 863	2 756	2 756	2 756	6 729	1 815	4 911
<i>Trading services</i>	To facilitate the delivery of sustainable infrastructure and services			227 333	299 193	(317)	42 002	48 902	48 902	35 283	34 179	36 207
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)				1	456 698	614 249	328 930	480 824	495 938	495 938	532 184	550 408

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

DC26 Zululand - Supporting Table SAs Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			102 545	120 216	100 847	166 850	171 264	171 264	195 654	200 210	210 556
Community and public safety	To promote social development			34 605	42 175	57 303	50 092	50 492	50 492	59 791	57 696	64 089
Economic and environmental services	To promote economic development			23 641	15 343	15 791	14 716	14 716	14 716	16 179	18 910	20 125
Trading services	To facilitate the delivery of sustainable infrastructure and services			193 579	221 155	281 833	220 770	228 170	228 170	242 546	262 563	277 377

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Governance and administrative	To develop internal capacity to ensure effective and efficient service delivery	A		53 719	42 488	55 759	21 428	23 928	23 928	9 015	3 123	3 292
	To promote social development	B		3 973	3 973	3 888	2 624	3 024	3 024	1 500	–	–
Community and public safety												
	To promote economic development	C		3 789	3 789	11 466	1 934	1 934	1 934	2 167	2 218	2 297
Economic and environmental												
	To facilitate the delivery of sustainable infrastructure and services	D		1 401 574	1 442 295	1 689 245	361 443	361 443	361 443	342 326	434 923	513 728
Trading services		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities												
Total Capital Expenditure				1 463 056	1 492 545	1 760 359	387 428	390 328	390 328	355 008	440 264	519 317

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

DC26 Zululand - Supporting Table SA7 Measureable performance objectives

1. Include a measurable performance objective for each revenue source (within a relevant London) and each vice (2016/17-17/18)									
2. Include all Basic Services performance targets from Basic Services Delivery to ensure Table 2A2 represents all strategic responsibilities									
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year									
DC-20 Zulufo - Entities measurable performance objectives									
Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework	
		Assessed Outcome	Assessed Outcome	Assessed Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year 2019/20
Entity 1 - (name of entity) Trust measures description									
Entity 2 - (name of entity) BSC1									
Entity 3 - (name of entity) BSC2									
Entity 4 - (name of entity) BSC3									
Entity 5 - (name of entity) BSC4									
Entity 6 - (name of entity) BSC5									
Entity 7 - (name of entity) BSC6									
Entity 8 - (name of entity) BSC7									
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DC26 Zululand - Entitles measurable performance objectives

[illegible]

1. Include a measurable performance objective as agreed with the parent municipality (MFMMA s8(1)(g))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year

DC26 Zululand - Supporting Table SAT Measurable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2019/20			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Table 1: FINANCE								17 410 000	34 473 000	29 737 000
Financial Management	To improve revenue collection									
	To have an effective Auditing Function									
	To compile and submit accurate annual financial									
	To develop a Financial Plan									
	Managerial Audit									
Table 2: CORPORATE SERVICES								54 314 000	57 289 000	60 643 000
Function 1 - (name)										
Sub-Function 1 - (name)										
Institutional Transformation & Development	To constantly update and maintain the Municipality's computer and software services to conform to market and industry requirements									
	To ensure that municipal buildings are developed and to comply with Skills Development Legislation									
Table 3: PLANNING								15 179 000	16 910 000	20 025 000
Democracy and Governance	Polices & by-laws									
	CPRO									
	To promote integrated development planning (including									
	to provide effective and efficient Shared Services									
Table 4: COMMUNITY SERVICES								59 791 000	57 690 000	64 289 000
Function 1 - (name)										
Economic, Agriculture and Tourism	To create effective Tourism structures and have effective institutional arrangements in place									
	To develop and promote Tourism infrastructure									
	Focus on enhancing service delivery with regard to local economic development									
	To create TVET/CTE awareness and education									
Social Development & Social Security	To strategically plan development and empowerment initiatives for youth and gender									
	To promote early childhood development									
	To promote the development of people living with disabilities									
	To facilitate business addressing the needs of the elderly within the district									
	To contribute towards addressing the needs of women and orphans within the district									
	To reduce poverty by implementing Community Development Projects									
	To promote arts and culture									
	Community Participation									
Table 5: TECHNICAL SERVICES								242 540 000	262 563 000	277 377 000
Function 1 - (name)										
Sub-Function 1 - (name)										
Infrastructure and Services	To provide cost effective water and sanitation (including free basic water and sanitation services)									
	To facilitate labour intensive construction through water and sanitation projects implementation									
	To ensure development of urgent infrastructure									
	To establish the status quo of roads within the Municipal Area and to take responsibility of the segment to remove and facilitate the district Council Management team									

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (SARBA 47/25/03)

2. Include all Basic Services performance targets from Basic Service Delivery to ensure Table SAT represents all at-large responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year

DC26 Zululand - Entities measurable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2019/20			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Entity 1 - (name of entity)										
Entity Function description										
Entity 2 - (name of entity)										
Entity Function description										
Entity 3 - (name of entity)										
Entity Function description										
Entity 4 - (name of entity)										
Entity Function description										
Entity 5 - (name of entity)										
Entity Function description										

And we say for the rest of the Entities

1. Include a measurable performance objective as agreed with the parent municipality (SARBA 47/25/04)

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year

DC26 Zululand - Supporting Table SA7 Measureable performance objectives

[illegible]

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (APMA s172(2)).
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SAJ represents all strategic responsibilities.
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year.

DC26 Zululand - Entitles measurable performance objectives

[illegible]

1. Include a measurable performance objective as agreed with the parent municipality (M/M/A/J/1)(d)
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year.

DC25 Zululand - Supporting Table SA7 Measureable performance objectives

<p>1. Indicate a measurable performance objective for each revenue source (within a relevant function) and each role (SARAA at 57563)</p> <p>2. Indicate all Basic Service performance targets from 'Your Service Delivery' to ensure TSOA SAR represents all at-risk responsibilities</p> <p>3. Only include prior year comparative information for individual measures where relevant activity occurred in that year</p>									
DCM2 Zulufofo - Entities measurable performance objectives									
Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework	
		Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1 2014/15	Budget Year +2 2015/16
Entity 1: (name of entity) TUMU (MALLAP) DISTRICT									
Entity 2: (name of entity) DUTY									
Entity 3: (name of entity) BESIT									
Entity 4: (name of entity) BESIT									
Total (sum of all rows)									

DC26 Zululand - Entities measureable performance objectives

DC26 Zululand - Entitles measurable performance objectives

[illegible]

1. Include a measurable performance goal
2. Only include prior year comparative info

1. Include a measurable performance objective as agreed with the parent municipality (see table 10.1 for list of)
2. Only include prior year comparative information for individual measures where no trend activity occurred in the results

1000

DC26 Zululand - Supporting Table SA7 Measureable performance objectives

[illegible]

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (SIFMA at 7/2/02).

DC26 Zululand - Entitles measurable performance objectives

[illegible]

1. Include a measurable performance objective as agreed with the parent municipality (M/MA s7(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

DC26 ZuluLand - Supporting Table SA6 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.7%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.3	1.5	1.3	3.4	3.4	3.4	3.4	3.1	3.1	3.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	1.5	1.3	3.4	3.4	3.4	3.4	3.1	3.1	3.1
Liquidity Ratio	Monetary Assets/Current Liabilities	1.1	1.3	1.0	2.8	2.8	2.8	2.8	2.7	2.7	2.7
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		1693.9%	1900.8%	2498.3%	15.4%	14.7%	14.7%	14.7%	11.3%	11.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		1693.9%	1900.8%	2498.3%	15.8%	15.1%	15.1%	15.1%	11.3%	11.8%	12.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	7.0%	4.6%	11.1%	9.1%	8.8%	8.8%	8.8%	5.6%	5.5%	5.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old								37.0%	38.0%	40.0%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))								100.0%	100.0%	100.0%
Creditors to Cash and Investments		50.4%	63.1%	80.6%	46.6%	49.1%	49.1%	49.1%	145.4%	422.5%	7251.7%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)								10%	9%	8%
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	18.5%	15.0%	34.4%	27.0%	26.2%	26.2%	26.2%	26.8%	29.7%	29.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	19.5%	15.9%	38.1%	28.3%	27.5%	27.5%		27.3%	30.2%	30.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.1%	3.5%	11.6%	10.8%	10.4%	10.4%		11.1%	11.0%	11.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.0%	5.3%	9.1%	7.3%	7.1%	7.1%	7.1%	8.6%	8.7%	8.7%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	2.9	3.8	2.7	13.5	13.5	13.5	22.9	24.3	23.2	24.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	123.1%	92.1%	135.7%	114.0%	114.0%	114.0%	114.0%	85.7%	82.1%	82.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8.0	6.4	3.4	5.7	5.3	5.3	5.3	1.5	0.5	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC26 Zululand - Supporting Table SA9 Social, economic and demographic statistics and assumptions

[illegible]

Detail on the provision of municipal services for A10

Dean on the provision of municipal services for K10												
Total municipal services			2010/11		2011/12		2012/13		Current Year 2013/14		2014/15 Medium Term Revenue Framework	
	Ref.		Outcome	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	
		Household service targets (000)										
		Water:										
		Piped water inside dwelling	38 594	39 000			31 597	31 597	31 597	30 795	32 006	
		Piped water inside yard (but not in dwelling)	32 000	34 000	51 000		42 573	42 573	42 573	46 935	48 285	

DC26 Zululand Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	144 618	130 551	89 551	159 072	151 122	151 122	151 122	48 129	17 462	1 072
Cash + investments at the yr end less applications - R'000	18(1)b	2	225 882	274 872	918 322	147 452	147 261	147 261	147 261	133 348	141 017	148 741
Cash year end/monthly employee/supplier payments	18(1)b	3	8.0	6.4	3.4	5.7	5.3	5.3	5.3	1.5	0.5	0.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	102 304	216 159	233 016	387 428	390 328	390 328	390 328	355 008	440 264	519 317
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	8.3%	(17.7%)	38.6%	(6.0%)	(6.0%)	(6.0%)	(21.3%)	(0.6%)	(0.6%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	1693.9%	1900.8%	2498.3%	15.8%	15.1%	15.1%	15.1%	11.3%	11.8%	12.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	63.1%	20.9%	10.5%	9.8%	9.8%	9.8%	9.8%	12.2%	12.2%	12.2%
Capital payments % of capital expenditure	18(1)c;19	8	10.8%	14.6%	16.3%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	94.4%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(14.5%)	30.3%	21.3%	0.0%	0.0%	0.0%	(36.4%)	1.0%	5.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	33.4%	19.5%	2.7%	0.0%	0.0%	0.0%	10.0%	10.0%	10.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.2%	1.5%	2.2%	2.2%	2.2%	2.2%	2.6%	2.2%	2.0%	1.8%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	1.0%	0.6%	4.1%	4.1%	4.1%	0.0%	4.7%	0.0%	3.6%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

DC26 Zululand - Supporting Table SA11 Property rates summary

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discouts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

DC26 Zululand - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2013/14																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exempts,eductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC26 Zululand - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2014/15																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC26 Zululand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned (lower) serviced by the owner									
State trust land									
Revolution and redistribution properties									
Protected areas									
Natural monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Personnel/municipal grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/flat fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff (describe structure)									
Water usage - Block 1 (c/k)									
Water usage - Block 2 (c/k)									
Water usage - Block 3 (c/k)									
Water usage - Block 4 (c/k)									
Other	2								
Waste water tariffs									
Domestic									
Basic charge/flat fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)									
Volumetric charge - Block 2 (c/k)									
Volumetric charge - Block 3 (c/k)									
Volumetric charge - Block 4 (c/k)									
Other	2								
Electricity tariffs									
Domestic									
Basic charge/flat fee (Rands/month)									
Service point - vacant land (Rands/month)									
FEE									
Life-line tariff - meter (how is this targeted?)									
Life-line tariff - prepaid (describe structure)									
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)									
Meter - IBT Block 2 (c/kwh)									
Meter - IBT Block 3 (c/kwh)									
Meter - IBT Block 4 (c/kwh)									
Meter - IBT Block 5 (c/kwh)									
Prepaid - IBT Block 1 (c/kwh)									
Prepaid - IBT Block 2 (c/kwh)									
Prepaid - IBT Block 3 (c/kwh)									
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/flat fee									
80 km - once a week									
250 km - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such
 2. Please provide detailed descriptions on Sheet SA13b

DC26 Zululand - Supporting Table SA13b Service Tariffs by category - explanatory

[illegible]

DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		4.40	4.40	4.40	4.40	4.40	4.40	10.0%	4.84	5.32	5.32
Water: Consumption		100.00	100.00	116.09	116.09	116.09	116.09	10.0%	128.00	129.00	130.00
Sanitation		42.00	42.00	48.76	48.76	48.76	48.76	10.0%	53.64	59.00	64.90
Refuse removal											
Other											
sub-total		146.40	146.40	169.25	169.25	169.25	169.25	10.2%	186.48	193.32	200.22
VAT on Services											
Total large household bill:		146.40	146.40	169.25	169.25	169.25	169.25	10.2%	186.48	193.32	200.22
% increase/-decrease			-	15.6%	-	-	-		10.2%	3.7%	3.6%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		4.40	4.40	4.40	4.40	4.40	4.40	%	4.40	4.40	4.40
Water: Consumption		100.00	109.52	116.09	116.09	116.09	116.09	10.0%	128.00	129.00	130.00
Sanitation		42.00	48.00	48.76	48.76	48.76	48.76	10.0%	53.64	59.00	64.90
Refuse removal											
Other											
sub-total		146.40	161.92	169.25	169.25	169.25	169.25	9.9%	186.04	192.40	199.30
VAT on Services											
Total small household bill:		146.40	161.92	169.25	169.25	169.25	169.25	9.9%	186.04	192.40	199.30
% increase/-decrease			10.6%	4.5%	-	-	-		9.9%	3.4%	3.6%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC26 Zululand - Supporting Table SA15 Investment particulars by type

CG20 Zululand - Supporting Table GAT6 Investment particulars by type										
Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		175 008	170 022	89 551	217 246	217 246	217 246	147 630	189 500	217 294
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	175 008	170 022	89 551	217 246	217 246	217 246	147 630	189 500	217 294
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		175 008	170 022	89 551	217 246	217 246	217 246	147 630	189 500	217 294

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

DC26 Zululand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
		Yrs/Months							
Parent municipality									
Zululand District Municipality		Months	Call Deposit	No	Variable	5			32 Days
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References
1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

DC26 Zululand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)			1 255							
Local registered stock										
Instalment Credit										
Financial Leases			107							
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	1 362	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	1 362	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		201 691	237 820	274 579	290 833	297 733	297 733	305 590	326 737	349 675
Local Government Equitable Share		196 671	234 326	258 854	276 930	276 930	276 930	297 420	321 220	343 697
Finance Management		1 000	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 300
Municipal Systems Improvement		750	1 000	1 000	890	890	890	934	967	1 018
Water Services Operating Subsidy				8 268	8 821	15 721	15 721	3 500	3 300	3 660
EPWP Incentive		1 270	1 244	5 207	2 942	2 942	2 942	2 486	-	-
Water Services Operating Subsidy										
Other transfers/grants [insert description]										
Provincial Government:		2 876	4 004	1 926	1 639	1 639	1 639	6 979	2 065	5 311
Corridor Development								5 000		3 000
Art centre Subsidies (Indonsa Grant)		1 516	1 487	1 561	1 639	1 639	1 639	1 729	1 815	1 911
Shared services		1 360	2 517	365				250	250	400
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	204 567	241 824	276 505	292 472	299 372	299 372	312 569	328 802	354 986
Capital Transfers and Grants										
National Government:		195 741	284 077	341 863	355 922	355 922	355 922	336 994	429 235	507 693
Municipal Infrastructure Grant (MIG)		164 112	227 100	275 487	261 545	261 545	261 545	221 622	225 012	235 625
Regional Bulk Infrastructure		31 629	56 977	64 600	55 341	55 341	55 341	74 000	123 000	145 000
Rural Roads Assets Management Grants				1 776	1 866	1 866	1 866	2 167	2 217	2 297
Municipal Water Infrastructure Grant					37 170	37 170	37 170	39 205	79 006	124 771
Provincial Government:		-	-	-	-	-	-	-	-	-
Upgrading of airport			14 730	9 044						
Tourism Hub		313	14 050		2 469	2 469	2 469			
Infrastructure Sport Facilities			2 810	1 340	640	640	640			
ACIP										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	195 741	284 077	341 863	355 922	355 922	355 922	336 994	429 235	507 693
TOTAL RECEIPTS OF TRANSFERS & GRANTS		400 308	525 901	618 368	648 394	655 294	655 294	649 563	758 037	862 679

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts,

DC26 Zululand - Supporting Table SA19 Expenditure on transfers and grant programme

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:		1									
Operating expenditure of Transfers and Grants											
National Government:			201 691	237 820	274 579	290 833	297 733	297 733	305 590	326 737	349 675
Local Government Equitable Share			198 671	234 326	258 854	276 930	276 930	276 930	297 420	321 220	343 697
Finance Management			1 000	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 300
Municipal Systems Improvement			750	1 000	1 000	890	890	890	934	967	1 018
Water Services Operating Subsidy					8 268	8 821	15 721	15 721	3 500	3 300	3 660
EPWP Incentive			1 270	1 244	5 207	2 942	2 942	2 942	2 486	-	-
Water Services Operating Subsidy											
Other transfers/grants [insert description]											
Provincial Government:			2 876	4 004	1 926	1 639	1 639	1 639	6 979	2 065	5 311
Corridor Development			1 516	1 487	1 561	1 639	1 639	1 639	5 000		3 000
Art centre Subsisies (Indonsa Grant)			1 360	2 517	365				1 729	1 815	1 911
Shared services									250	250	400
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]											
Other grant providers:			-	-	-	-	-	-	-	-	-
[insert description]											
Total operating expenditure of Transfers and Grants:			204 567	241 824	276 505	292 472	299 372	299 372	312 569	328 802	354 986
Capital expenditure of Transfers and Grants											
National Government:			195 741	284 077	358 363	355 922	355 922	355 922	336 994	429 235	507 693
Municipal Infrastructure Grant (MIG)			164 112	227 100	275 487	261 545	261 545	261 545	221 622	225 012	235 625
Regional Bulk Infrastructure			31 629	56 977	81 100	55 341	55 341	55 341	74 000	123 000	145 000
Rural Roads Assets Management Grants					1 776	1 866	1 866	1 866	2 167	2 217	2 297
Municipal Water Infrastructure Grant						37 170	37 170	37 170	39 205	79 006	124 771
Other capital transfers/grants [insert desc]											
Provincial Government:			313	31 590	10 383	3 109	3 109	3 109	-	-	-
Upgrading of airport				14 730	9 044						
Tourism Hub			313	14 050		2 469	2 469	2 469			
Infrastructure Sport Facilities				2 810	1 340	640	640	640			
ACIP											
District Municipality:			-	-	-	-	-	-	-	-	-
[insert description]											
Other grant providers:			-	-	-	-	-	-	-	-	-
[insert description]											
Total capital expenditure of Transfers and Grants			196 054	315 667	368 746	359 031	359 031	359 031	336 994	429 235	507 693
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			400 621	557 491	645 251	651 503	658 403	658 403	649 563	758 037	862 679

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC26 Zululand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		418 603	569 632	288 874	290 833	297 733	297 733	305 590	326 737	349 675
Conditions met - transferred to revenue		418 603	569 632	288 874	290 833	297 733	297 733	305 590	326 737	349 675
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		6 297	11 439							
Current year receipts		3 876	5 175	1 926	1 639	1 903	1 903	6 979	2 065	5 311
Conditions met - transferred to revenue		(1 266)	7 567	1 926	1 639	1 903	1 903	6 979	2 065	5 311
Conditions still to be met - transferred to liabilities		11 439	9 047							
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		417 337	577 199	290 800	292 472	299 636	299 636	312 569	328 802	354 986
Total operating transfers and grants - CTBM	2	11 439	9 047	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		1 397 496	1 429 507	1 745 722	355 922	355 922	355 922	336 994	429 235	507 693
Conditions met - transferred to revenue		1 397 496	1 429 507	1 745 722	355 922	355 922	355 922	336 994	429 235	507 693
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		4 092	50 250	10 383	3 109	3 109	3 109			
Conditions met - transferred to revenue		4 092	50 250	10 383	3 109	3 109	3 109	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		1 401 587	1 479 757	1 756 105	359 031	359 031	359 031	336 994	429 235	507 693
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		1 818 924	2 056 956	2 046 905	651 503	658 667	658 667	649 563	758 037	862 679
TOTAL TRANSFERS AND GRANTS - CTBM		11 439	9 047	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality

PC20 Zululand - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Cash Transfers to other municipalities											
WSP Grant - Abaqulusi	1	650	681	1 042	1 509	1 509	1 509	1 509	1 551	832	877
Tourism Grant		250									
Abaqulusi Municipality			50		50	50	50	50	50	50	50
Edumbe Municipality					50	50	50	50	50	50	50
Nongoma Municipality			50		50	50	50	50	50	50	50
Pongola Municipality			50		50	50	50	50	50	50	50
Ulundi Municipality			50		50	50	50	50	50	50	50
Route R66			50		60	60	60	60	60	60	60
Battlefields Route			50		60	60	60	60	60	60	60
Zululand Birding Route					60	60	60	60	60	60	60
Total Cash Transfers To Municipalities:		900	981	1 042	1 939	1 939	1 939	1 939	1 981	1 262	1 307
Cash Transfers to Entities/Other External Mechanisms											
Route R66	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Route R66	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Route R66	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Route R66	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	900	981	1 042	1 939	1 939	1 939	1 939	1 981	1 262	1 307
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Route R66	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Route R66	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Route R66	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Route R66	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	900	981	1 042	1 939	1 939	1 939	1 939	1 981	1 262	1 307

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5. Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC26 Zululand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 013	3 827	3 949	3 926	3 926	3 926	4 056	4 275	4 506
Pension and UIF Contributions		279	262	349	364	364	364	363	382	403
Medical Aid Contributions		76		44	41	41	41	68	72	76
Motor Vehicle Allowance		1 055		1 246	1 445	1 445	1 445	1 443	1 520	1 603
Cellphone Allowance		369		466	496	496	496	537	566	596
Housing Allowances										
Other benefits and allowances			1 585							
Sub Total - Councillors		4 792	5 674	6 054	6 272	6 272	6 272	6 467	6 815	7 184
% Increase	4		18.4%	6.7%	3.6%	-	-	3.1%	5.4%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 995	2 142	2 031	2 503	2 503	2 503	2 504	2 664	2 835
Pension and UIF Contributions			751	217	901	901	901	804	856	910
Medical Aid Contributions					223	223	223	197	210	223
Overtime										
Performance Bonus		460		646	-	-	-			
Motor Vehicle Allowance	3	1 398		3 429	1 490	1 490	1 490	1 490	1 586	1 687
Cellphone Allowance	3	52			44	44	44	44	44	44
Housing Allowances	3				-	-	-			
Other benefits and allowances	3	1 948	3 900		851	851	851	852	906	964
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		5 853	6 792	6 323	6 012	6 012	6 012	5 892	6 266	6 664
% Increase	4		16.1%	(6.9%)	(4.9%)	-	-	(2.0%)	6.4%	6.4%
Other Municipal Staff										
Basic Salaries and Wages		53 147	63 386	60 040	82 499	82 499	82 499	94 172	100 199	106 503
Pension and UIF Contributions		7 427	13 118	12 384	24 519	24 519	24 519	20 837	33 694	35 563
Medical Aid Contributions		3 222		4 595	4 828	4 828	4 828	6 031	6 354	6 695
Overtime		2 303	3 198	4 528						
Performance Bonus										
Motor Vehicle Allowance	3	4 185	2 097	6 705	5 389	5 389	5 389	5 221	5 565	5 911
Cellphone Allowance	3	393			463	463	463	469	502	537
Housing Allowances	3	499	563	611	653	653	653	681	778	1 623
Other benefits and allowances	3	7 253	3 101	4 141	5 606	5 606	5 606	5 375	5 947	6 346
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		78 408	85 463	113 005	123 956	123 956	123 956	132 765	153 029	163 177
% Increase	4		9.0%	32.2%	9.7%	-	-	7.1%	15.3%	6.6%
Total Parent Municipality		89 953	97 929	125 382	136 241	136 241	136 241	145 124	166 110	177 025
			10.0%	28.0%	8.7%	-	-	6.5%	14.5%	6.6%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		89 953	97 929	125 382	136 241	136 241	136 241	145 124	166 110	177 025
% Increase	4		10.0%	28.0%	8.7%	-	-	6.5%	14.5%	6.6%
TOTAL MANAGERS AND STAFF	5,7	84 251	92 255	119 328	129 968	129 968	129 968	138 657	159 295	169 841

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s184 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C: Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D: The original budget approved by council for the budget year.
- E: The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F: An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G: The amount to be appropriated for the budget year.
- H and I: The indicative projection

DC26 Zululand - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		374 195	56 129	153 929			584 253
Chief Whip								-
Executive Mayor			467 744	70 162	187 444			725 349
Deputy Executive Mayor			260 270	13 680	105 513			379 463
Executive Committee			1 239 050	130 693	499 320			1 869 063
Total for all other councillors			1 715 024	134 506	1 059 343			2 908 873
Total Councillors	8	-	4 056 282	405 170	2 005 549			6 467 000
Senior Managers of the Municipality	5							
Municipal Manager (MM)			577 800	273 886	480 908			1 332 594
Chief Finance Officer			385 200	196 846	362 160			944 206
Deputy City Manager - Planning			385 200	196 846	362 160			944 206
Deputy City Manager - Procurement & Infrastructure			385 200	180 607	362 160			927 967
Deputy City Manager - Health, Safety & Social Issues			385 200	56 899	362 160			804 259
Deputy City Manager - Corporate & Human Resources			385 200	196 846	356 272			938 318
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	2 503 800	1 101 928	2 285 820	-		5 891 548
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	6 560 082	1 507 098	4 291 369	-		12 358 549

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		34		34	35			35		35
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	6		6		6	6		6
Other Managers	7									
Professionals		610	422	188	785	608	170	833	617	216
Finance		56	51	5	62	46	16	66	52	14
Spatial/town planning		9	9		17	8	9	19	10	9
Information Technology										
Roads										
Electricity										
Water		418	244	174	534	419	115	370	222	148
Sanitation		33	33		21	21		18	8	10
Refuse										
Other		94	85	9	151	114	30	360	325	35
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	650	428	222	826	608	176	874	617	257
% Increase					27.1%	42.1%	(20.7%)	5.8%	1.5%	46.0%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

DC26 Zululand - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Revenue By Source																
Property rates		1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	21 949	23 135	24 384
Property rates - penalties & collection charges		612	612	612	612	612	612	612	612	612	612	612	612	7 348	7 744	8 163
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse revenue																
Service charges - other																
Rental of facilities and equipment		5	5	5	5	5	5	5	5	5	5	5	5	65	68	72
Interest earned - external investments		715	715	715	715	715	715	715	715	715	715	715	715	8 581	9 043	9 533
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfers recognised - operational		26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	312 569	328 802	354 986
Other revenue		14 786	14 786	14 786	14 786	14 786	14 786	14 786	14 786	14 786	14 786	14 786	19 024	181 672	181 616	186 634
Gains on disposal of PPE																
Total Revenue (excluding capital transfers and contributions)		43 996	43 996	43 996	43 996	43 996	43 996	43 996	43 996	43 996	43 996	43 996	48 233	532 184	550 408	583 771
Expenditure By Type																
Employee related costs		11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	142 395	163 272	174 073
Remuneration of councillors		539	539	539	539	539	539	539	539	539	539	539	539	6 467	6 815	7 184
Debt impairment		300	300	300	300	300	300	300	300	300	300	300	300	3 788	3 994	3 993
Depreciation & asset impairment		3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	45 618	48 081	50 678
Finance charges		1	1	1	1	1	1	1	1	1	1	1	1	11	11	11
Bulk purchases		7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	84 865	89 474	94 332
Other materials																
Contracted services		6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	72 233	74 389	78 544
Transfers and grants		165	165	165	165	165	165	165	165	165	165	165	165	1 981	1 262	1 307
Other expenditure		13 084	13 084	13 084	13 084	13 084	13 084	13 084	13 084	13 084	13 084	13 084	13 084	157 006	162 286	162 026
Loss on disposal of PPE																
Total Expenditure		42 848	42 848	42 848	42 848	42 848	42 848	42 848	42 848	42 848	42 848	42 848	42 848	514 170	539 379	572 148
Surplus/(Deficit)		1 148	1 148	1 148	1 148	1 148	1 148	1 148	1 148	1 148	1 148	1 148	5 387	18 014	11 029	11 624
Transfers recognised - capital		28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	336 994	429 235	507 693
Contributions recognised - capital																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions		29 231	29 231	29 231	29 231	29 231	29 231	29 231	29 231	29 231	29 231	29 231	33 470	355 008	440 264	519 317
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	29 231	29 231	29 231	29 231	29 231	29 231	29 231	29 231	29 231	29 231	29 231	33 470	355 008	440 264	519 317

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand																	
Revenue by Vote																	
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE																	
Vote 4 - PLANNING & WSA																	
Vote 5 - COMMUNITY DEVELOPMENT																	
Vote 6 - TECHNICAL SERVICES																	
Vote 7 - WATER DISTRIBUTION																	
Vote 8 - WATER PURIFICATION																	
Vote 9 - WASTE WATER																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Total Revenue by Vote																	
Expenditure by Vote to be appropriated																	
Vote 1 - COUNCIL																	
Vote 2 - CORPORATE SERVICES																	
Vote 3 - FINANCE																	
Vote 4 - PLANNING & WSA																	
Vote 5 - COMMUNITY DEVELOPMENT																	
Vote 6 - TECHNICAL SERVICES																	
Vote 7 - WATER DISTRIBUTION																	
Vote 8 - WATER PURIFICATION																	
Vote 9 - WASTE WATER																	
Vote 10 - [NAME OF VOTE 10]																	
Vote 11 - [NAME OF VOTE 11]																	
Vote 12 - [NAME OF VOTE 12]																	
Vote 13 - [NAME OF VOTE 13]																	
Vote 14 - [NAME OF VOTE 14]																	
Vote 15 - [NAME OF VOTE 15]																	
Total Expenditure by Vote																	
Surplus/(Deficit) before assoc.																	
Taxation																	
Attributable to minorities																	
Share of surplus/ (deficit) of associate																	
Surplus/(Deficit)	1																

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Revenue - Standard																
	Governance and administration																
	Executive and council		40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	488 988	513 197	541 235
	Budget and treasury office		40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	488 988	513 197	541 235
	Corporate services																
	Community and public safety																
	Community and social services		561	561	561	561	561	561	561	561	561	561	561	561	6 729	1 815	4 911
	Sport and recreation		561	561	561	561	561	561	561	561	561	561	561	561	6 729	1 815	4 911
	Public safety																
	Housing																
	Health																
	Economic and environmental services																
	Planning and development		279	279	279	279	279	279	279	279	279	279	279	279	3 351	3 434	3 715
	Road transport		279	279	279	279	279	279	279	279	279	279	279	279	3 351	3 434	3 715
	Environmental protection																
	Trading services																
	Electricity		30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	370 110	461 197	541 603
	Water																
	Waste water management		30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	23 495	453 453	533 440	
	Waste management													7 348	7 744	8 163	
	Other																
	Total Revenue - Standard		72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	869 178	979 643	1 091 464
	Expenditure - Standard																
	Governance and administration																
	Executive and council		16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	195 654	200 210	210 556
	Budget and treasury office		5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 327	63 930	58 448	60 676
	Corporate services		6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	77 410	84 473	89 237
	Community and public safety																
	Community and social services		4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	8 409	59 791	57 696	64 089
	Sport and recreation		4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	8 409	59 791	57 696	64 089
	Public safety																
	Housing																
	Health																
	Economic and environmental services																
	Planning and development		1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	16 179	18 910	20 125
	Road transport		1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	16 179	18 910	20 125
	Environmental protection																
	Trading services																
	Electricity		20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 211	242 546	262 563	277 377
	Water		19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 322	231 883	250 733	265 100
	Waste water management		889	889	889	889	889	889	889	889	889	889	889	889	10 663	11 830	12 277
	Waste management																
	Other																
	Total Expenditure - Standard		42 536	42 536	42 536	42 536	42 536	42 536	42 536	42 536	42 536	42 536	42 536	46 273	514 170	539 379	572 147
	Surplus/(Deficit) before assoc.		29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	26 158	355 008	440 264	519 317
	Share of surplus/(deficit) of associate																
1	Surplus/(Deficit)		29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	26 158	355 008	440 264	519 317

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Revenue - Standard																
	<i>Governance and administration</i>																
	Executive and council		40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	488 988	513 197	541 235
	Budget and treasury office		40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	40 749	488 988	513 197	541 235
	Corporate services																
	<i>Community and public safety</i>																
	Community and social services		561	561	561	561	561	561	561	561	561	561	561	561	6 729	1 815	4 911
	Sport and recreation		561	561	561	561	561	561	561	561	561	561	561	561	6 729	1 815	4 911
	Public safety																
	Housing																
	Health																
	<i>Economic and environmental services</i>																
	Planning and development		279	279	279	279	279	279	279	279	279	279	279	279	3 351	3 434	3 715
	Road transport		279	279	279	279	279	279	279	279	279	279	279	279	3 351	3 434	3 715
	Environmental protection																
	<i>Trading services</i>																
	Electricity		30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	370 110	461 197	541 603
	Water		30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	30 843	362 762	453 453	533 440
	Waste water management														7 348	7 744	8 163
	Waste management																
	<i>Other</i>																
	Total Revenue - Standard		72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	72 431	869 178	979 643	1 091 464
	Expenditure - Standard																
	<i>Governance and administration</i>																
	Executive and council		16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	16 304	195 654	200 210	210 556
	Budget and treasury office		5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 328	5 328	63 930	58 448	60 676
	Corporate services		6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	6 451	77 410	84 473	89 237
	<i>Community and public safety</i>																
	Community and social services		4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	54 314	57 289	60 643
	Sport and recreation		4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	4 671	59 791	59 791	64 089
	Public safety														57 696	57 696	64 089
	Housing																
	Health																
	<i>Economic and environmental services</i>																
	Planning and development		1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	16 179	18 910	20 125
	Road transport		1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	16 179	18 910	20 125
	Environmental protection																
	<i>Trading services</i>																
	Electricity		20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 212	20 212	242 546	262 563	277 377
	Water		19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	19 324	231 883	250 733	265 100
	Waste water management		889	889	889	889	889	889	889	889	889	889	889	889	10 663	11 830	12 277
	Waste management																
	<i>Other</i>																
	Total Expenditure - Standard		42 536	42 536	42 536	42 536	42 536	42 536	42 536	42 536	42 536	42 536	42 536	42 536	514 170	539 379	572 147
	Surplus/(Deficit) before assoc.		29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	26 158	355 008	440 264	519 317
	Share of surplus/ (deficit) of associate																
	Surplus/(Deficit)	1	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	29 895	26 158	355 008	440 264	519 317

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
1	Multi-year expenditure to be appropriated	1																
	Vote 1 - COUNCIL																	
	Vote 2 - CORPORATE SERVICES																	
	Vote 3 - FINANCE																	
	Vote 4 - PLANNING & WSA																	
	Vote 5 - COMMUNITY DEVELOPMENT																	
	Vote 6 - TECHNICAL SERVICES																	
	Vote 7 - WATER DISTRIBUTION																	
	Vote 8 - WATER PURIFICATION																	
	Vote 9 - WASTE WATER																	
	Vote 10 - [NAME OF VOTE 10]																	
	Vote 11 - [NAME OF VOTE 11]																	
	Vote 12 - [NAME OF VOTE 12]																	
	Vote 13 - [NAME OF VOTE 13]																	
	Vote 14 - [NAME OF VOTE 14]																	
	Vote 15 - [NAME OF VOTE 15]																	
Capital multi-year expenditure sub-total																		
2	Single-year expenditure to be appropriated	2																
	Vote 1 - COUNCIL																	
	Vote 2 - CORPORATE SERVICES																	
	Vote 3 - FINANCE																	
	Vote 4 - PLANNING & WSA																	
	Vote 5 - COMMUNITY DEVELOPMENT																	
	Vote 6 - TECHNICAL SERVICES																	
	Vote 7 - WATER DISTRIBUTION																	
	Vote 8 - WATER PURIFICATION																	
	Vote 9 - WASTE WATER																	
	Vote 10 - [NAME OF VOTE 10]																	
	Vote 11 - [NAME OF VOTE 11]																	
	Vote 12 - [NAME OF VOTE 12]																	
	Vote 13 - [NAME OF VOTE 13]																	
	Vote 14 - [NAME OF VOTE 14]																	
	Vote 15 - [NAME OF VOTE 15]																	
Capital single-year expenditure sub-total																		
Total Capital Expenditure																		
		2	29 584	29 584	29 584	29 584	29 584	29 584	29 584	29 584	29 584	29 584	29 584	355 008	#REF!	519 317		
		2	29 584	29 584	29 584	29 584	29 584	29 584	29 584	29 584	29 584	29 584	29 584	355 008	#REF!	519 317		

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC26 Zululand - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

[illegible]

DC26 Zululand - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source														1		
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue																
Service charges - water revenue	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	16 462	17 351	18 288
Service charges - sanitation revenue	459	459	459	459	459	459	459	459	459	459	459	459	459	5 511	5 808	6 122
Service charges - refuse revenue																
Service charges - other																
Rental of facilities and equipment	5	5	5	5	5	5	5	5	5	5	5	5	5	65	68	72
Interest earned - external investments	715	715	715	715	715	715	715	715	715	715	715	715	715	8 581	9 043	9 533
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services																
Transfer receipts - operational	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	26 047	312 569	328 802	354 986
Other revenue	147	147	147	147	147	147	147	147	147	147	147	147	147	1 769	1 932	2 028
Cash Receipts by Source		28 746	28 746	28 746	28 746	28 746	28 746	28 746	28 746	28 746	28 746	28 746	28 746	344 957	363 004	391 029
Other Cash Flows by Source																
Transfer receipts - capital	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	336 994	429 235	507 693
Contributions recognised - capital & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/financing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current debtors	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(45)	(45)	(45)
Decrease (increase) other non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source	56 825	56 825	56 825	56 825	56 825	56 825	56 825	56 825	56 825	56 825	56 825	56 825	56 825	681 906	792 194	898 677
Cash Payments by Type																
Employee related costs	10 977	10 977	10 977	10 977	10 977	10 977	10 977	10 977	10 977	10 977	10 977	10 977	10 977	135 462	143 366	152 857
Remuneration of councillors	539	539	539	539	539	539	539	539	539	539	539	539	539	6 467	6 815	7 184
Finance charges	1	1	1	1	1	1	1	1	1	1	1	1	1	11	11	11
Bulk purchases - Electricity	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	31 316	33 017	34 811
Bulk purchases - Water & Sewer	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	49 306	51 983	54 999
Other materials																
Contracted services	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	65 010	66 950	70 690
Transfers and grants - other municipalities																
Transfers and grants - other	165	165	165	165	165	165	165	165	165	165	165	165	165	1 981	1 262	1 307
Other expenditure	11 695	11 695	11 695	11 695	11 695	11 695	11 695	11 695	11 695	11 695	11 695	11 695	11 695	140 339	119 194	142 892
Cash Payments by Type	35 513	35 513	35 513	35 513	35 513	35 513	35 513	35 513	35 513	35 513	35 513	35 513	35 513	429 892	422 598	424 750
Other Cash Flows/Payments by Type																
Capital assets	29 542	29 542	29 542	29 542	29 542	29 542	29 542	29 542	29 542	29 542	29 542	29 542	29 542	355 007	400 263	490 317
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type	65 055	65 055	65 055	65 055	65 055	65 055	65 055	65 055	65 055	65 055	65 055	65 055	65 055	784 899	822 861	915 067
NET INCREASE/(DECREASE) IN CASH HELD		(8 230)	(8 230)	(8 230)	(8 230)	(8 230)	(8 230)	(8 230)	(8 230)	(8 230)	(8 230)	(8 230)	(8 230)	(102 953)	(30 667)	(16 390)
Cash/cash equivalents at the month/year begin:	151 122	142 892	134 663	126 433	118 204	109 974	101 744	93 515	85 285	77 056	68 826	60 596	48 129	151 122	48 129	17 462
Cash/cash equivalents at the month/year end:	142 892	134 663	126 433	118 204	109 974	101 744	93 515	85 285	77 056	68 826	60 596	48 129	48 129	42 892	17 462	1 072

DC26 Zululand - Supporting Table SA31 Aggregated entity budget

[illegible]

DC26 Zululand - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
WSSA	Yrs	1	Management, operation & maintenance of water and waste	31 December 2014	42 000
Ngqengelele Sthwathwa	Yrs	3	Supply and Delivery of PPE	31 October 2016	2 000
Rheochem	Yrs	3	Supply and Delivery of chemicals	31 March 2017	14 000
TMS Properties	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 February 2016	17 000
Zibula Ngethokazi	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 February 2016	13 000
Aqua Transport	Yrs	3	Delivery of portable water in the ZDM using water tanker	28 February 2016	17 000
Water & Sanitation Roster - ZDM 1309/2012 Various Cont	Yrs	3	Emergency Water and Sanitation Services	31 December 2015	65 000
Zululand Water - ZDM 735/2010	Yrs	3	Purchase of Plumbing Tools		
DPI Plastics - ZDM 963/2012 - Siya Mbambo	Yrs	3	The Supply of Hand Pumps Parts and Spares	30 April 2015	~
Sanitation Building Contractors Roster - ZDM 1424/2013 -	Yrs	3	Roster of Building Contractors for Sanitation Services	30 June 2017	160 000

References

1. Total agreement period from commencement until end
2. Annual value

DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
		Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
MIG		275 487	261 545	221 622	225 012	235 625								1 219 291
DWA		64 600	55 341	74 000	123 000	145 000								461 941
MWIG		-	37 100	39 205	79 006	124 771								280 082
Rural Road Asset Management Grant		1 776	1 866	2 167	2 217	2 297								
Total Operating Revenue Implication		341 863	355 852	336 994	429 235	507 693	-	-	-	-	-	-	-	1 971 637
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Sanitation		55 226	65 386	55 406	56 253	58 906								
Rudimentary		27 613	26 155	22 162	22 501	23 563								
Nkonjeni RWSS		33 963	21 322	25 602	15 841	16 588								
Usuthu RWSS		70 027	18 490	21 617	56 062	58 706								
Mandlakazi RWSS PH 3		24 091	18 061	16 455	16 707	17 495								
Gumbi Emergency (Mkhuzel/Candover)		3 243	2 500	244	248	259								
Simdi East		2 397	15 000	10 013	3 465	3 629								
Simdi Central		5 523	12 000	4 957	3 713	3 888								
Simdi West		14 801	22 235	26 289	8 415	8 812								
Khambi		8 698	4 791	2 463	1 485	1 555								
Coronation (Enyathi)		8 854	6 000	2 429	5 817	6 091								
eMondo		21 041	23 450	11 824	12 004	12 571								
Intermediate stand alone schemes		19 329	26 155	22 162	22 501	23 563								
MIG														
INFRASTRUCTURE SPORT FACILITIES			2 469											
Rural Road Asset Management Grant		1 776	1 866	2 167	2 217	2 297								
Municipal Water Infrastructure Grant			37 170	39 205	79 006	124 771								
ACIP GRANT		1 340	640											
PROJECT MANAGEMENT UNIT														
MANDLAKAZI		29 400	6 928	35 000	88 000	145 000								304 328
USUTHU		35 000	48 413	39 000	35 000									157 413
Upgrading of airport		20 000												20 000
		382 332	359 031	336 994	429 235	507 693	-	-	-	-	-	-	-	2 015 285
Total Parent Expenditure Implication		382 332	359 031	336 994	429 235	507 693	-	-	-	-	-	-	-	2 015 285
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column.
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s3).

DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
		Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
MIG		275 487	261 545	221 622	225 012	235 625								1 219 291
DWA		64 600	55 341	74 000	123 000	145 000								461 941
MWIG		-	37 100	39 205	79 006	124 771								280 062
Rural Road Asset Management Grant		1 776	1 866	2 167	2 217	2 297								
Total Operating Revenue Implication		341 863	355 852	336 994	429 235	507 693	-	-	-	-	-	-	-	1 971 637
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Sanitation		55 226	65 386	55 406	56 253	58 906								
Rudimentary		27 613	26 155	22 162	22 501	23 563								
Nkonjeni RWSS		33 963	21 322	25 602	15 841	16 588								
Usuthu RWSS		70 027	18 490	21 617	56 062	58 706								
Mandlakhazi RWSS PH 3		24 091	18 061	16 455	16 707	17 495								
Gumbi Emergency (Mkhuzo/Candover)		3 243	2 500	244	248	259								
Simdl East		2 397	15 000	10 013	3 465	3 629								
Simdl Central		5 523	12 000	4 957	3 713	3 888								
Simdl West		14 801	22 235	26 289	8 415	8 812								
Khambi		8 698	4 791	2 463	1 485	1 555								
Coronation (Enyathi)		8 864	6 000	2 429	5 817	6 091								
eMondo		21 041	23 450	11 824	12 004	12 571								
Intermediate stand alone schemes		19 329	26 155	22 162	22 501	23 563								
MIG														
INFRASTRUCTURE SPORT FACILITIES			2 469											
Rural Road Asset Management Grant		1 776	1 866	2 167	2 217	2 297								
Municipal Water Infrastructure Grant			37 170	39 205	79 006	124 771								
ACIP GRANT		1 340	640											
PROJECT MANAGEMENT UNIT														
MANDLAKAZI		29 400	6 928	35 000	88 000	145 000								304 328
USUTHU		35 000	48 413	39 000	35 000									157 413
Upgrading of airport		20 000												20 000
		382 332	359 031	336 994	429 235	507 693	-	-	-	-	-	-	-	2 015 285
Total Parent Expenditure Implication		382 332	359 031	336 994	429 235	507 693	-	-	-	-	-	-	-	2 015 285
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s3).

DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
		Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
MIG		275 487	261 545	221 622	225 012	235 625								1 219 291
DWA		64 600	55 341	74 000	123 000	145 000								461 941
MWIG		-	37 100	39 205	79 006	124 771								280 082
Rural Road Asset Management Grant		1 776	1 866	2 167	2 217	2 297								
Total Operating Revenue Implication		341 863	355 852	336 994	429 235	507 693	-	-	-	-	-	-	-	1 971 637
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Sanitation		55 226	65 386	55 406	56 253	58 906								
Rudimentary		27 613	26 155	22 162	22 501	23 563								
Nkonjeni RWSS		33 963	21 322	25 602	15 841	16 588								
Usuthu RWSS		70 027	18 490	21 617	56 062	58 706								
Mandlakhazi RWSS PH 3		24 091	18 061	16 455	16 707	17 495								
Gumbi Emergency (Mkhuzo/Candover)		3 243	2 500	244	248	259								
Simdi East		2 397	15 000	10 013	3 465	3 629								
Simdi Central		5 523	12 000	4 957	3 713	3 888								
Simdi West		14 801	22 235	26 289	8 415	8 812								
Khambi		8 698	4 791	2 463	1 485	1 555								
Coronation (Enyathi)		8 664	6 000	2 429	5 817	6 091								
eMondlo		21 041	23 450	11 824	12 004	12 571								
Intermediate stand alone schemes		19 329	26 155	22 162	22 501	23 563								
MIG														
INFRASTRUCTURE SPORT FACILITIES			2 469											
Rural Road Asset Management Grant		1 776	1 866	2 167	2 217	2 297								
Municipal Water Infrastructure Grant			37 170	39 205	79 006	124 771								
ACIP GRANT		1 340	640											
PROJECT MANAGEMENT UNIT														
MANDLAKAZI		29 400	6 928	35 000	88 000	145 000								304 328
USUTHU		35 000	48 413	39 000	35 000									157 413
Upgrading of airport		20 000												20 000
		382 332	359 031	336 994	429 235	507 693	-	-	-	-	-	-	-	2 015 285
Total Parent Expenditure Implication		382 332	359 031	336 994	429 235	507 693	-	-	-	-	-	-	-	2 015 285
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s3).

DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
		Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
MIG		275 487	261 545	221 622	225 012	235 625								1 219 291
DWA		64 600	55 341	74 000	123 000	145 000								461 941
MWIG		-	37 100	39 205	79 006	124 771								280 082
Rural Road Asset Management Grant		1 776	1 866	2 167	2 217	2 297								
Total Operating Revenue Implication		341 863	355 852	336 994	429 235	507 693	-	-	-	-	-	-	-	1 971 637
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Sanitation		55 226	65 386	55 406	56 253	58 906								
Rudimentary		27 613	26 155	22 162	22 501	23 563								
Nkonjeni RWSS		33 963	21 322	25 602	15 841	16 588								
Usuthu RWSS		70 027	18 490	21 617	56 062	58 706								
Mandlakhazi RWSS PH 3		24 091	18 061	16 455	16 707	17 495								
Gumbi Emergency (Mkhuzo/Candover)		3 243	2 500	244	248	259								
Simdi East		2 397	15 000	10 013	3 465	3 629								
Simdi Central		5 523	12 000	4 957	3 713	3 888								
Simdi West		14 801	22 235	26 289	8 415	8 812								
Khambi		8 698	4 791	2 463	1 485	1 555								
Coronation (Enyathi)		8 864	6 000	2 429	5 817	6 091								
eMondlo		21 041	23 450	11 824	12 004	12 571								
Intermediate stand alone schemes		19 329	26 155	22 162	22 501	23 563								
MIG														
INFRASTRUCTURE SPORT FACILITIES			2 469											
Rural Road Asset Management Grant		1 776	1 866	2 167	2 217	2 297								
Municipal Water Infrastructure Grant			37 170	39 205	79 006	124 771								
ACIP GRANT		1 340	640											
PROJECT MANAGEMENT UNIT														
MANDLAKAZI		29 400	6 928	35 000	88 000	145 000								304 328
USUTHU		35 000	48 413	39 000	35 000									157 413
Upgrading of airport		20 000												20 000
		382 332	359 031	336 994	429 235	507 693	-	-	-	-	-	-	-	2 015 285
Total Parent Expenditure Implication		382 332	359 031	336 994	429 235	507 693	-	-	-	-	-	-	-	2 015 285
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s3).

DC26 Zululand - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			1 247 714	1 430 465	–	356 562	356 562	356 562	336 993	429 235	507 693
Infrastructure - Road transport			–	–	–	1 866	1 866	1 866	2 167	2 217	2 297
Roads, Pavements & Bridges						1 866	1 866	1 866	2 167	2 217	2 297
Storm water											
Infrastructure - Electricity			–	–	–	–	–	–	–	–	–
Generation											
Transmission & Reticulation											
Street Lighting											
Infrastructure - Water			1 247 714	1 430 465	–	354 696	354 696	354 696	334 826	427 018	505 396
Dams & Reservoirs											
Water purification											
Reticulation			1 247 714	1 430 465		354 696	354 696	354 696	334 826	427 018	505 396
Infrastructure - Sanitation			–	–	–	–	–	–	–	–	–
Reticulation											
Sewerage purification											
Infrastructure - Other			–	–	–	–	–	–	–	–	–
Waste Management											
Transportation		2									
Gas											
Other		3									
			–	–	–	2 469	2 469	2 469	500	–	–
Community											
Parks & gardens											
Sportsfields & stadia											
Swimming pools											
Community halls											
Libraries											
Recreational facilities											
Fire, safety & emergency											
Security and policing											
Buses		7									
Clinics											
Museums & Art Galleries											
Cemeteries											
Social rental housing		8									
Other						2 469	2 469	2 469	500		
Heritage assets			–	305	683	–	–	–	–	–	–
Buildings											
Other		9		305	683						
Investment properties			–	–	–	–	–	–	–	–	–
Housing development											
Other											
Other assets			45 950	61 774	4 254	28 397	31 297	31 297	15 949	9 379	9 886
General vehicles					3 386	3 000	3 000	3 000	10 300	4 216	4 444
Specialised vehicles		10	–	–	–	–	–	–	–	–	–
Plant & equipment											
Computers - hardware/equipment					620	1 060	1 060	1 060	1 049	1 105	1 165
Furniture and other office equipment					221	844	1 244	1 244	500	369	389
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings						4 500	4 500	4 500	600	–	
Other Land											
Surplus Assets - (Investment or Inventory)											
Other			45 950	61 774	27	18 993	21 493	21 493	3 500	3 689	3 888
Agricultural assets			–	–	–	–	–	–	–	–	–
List sub-class											
Biological assets			–	–	–	–	–	–	–	–	–
List sub-class											
Intangibles			211	261	176	–	–	–	1 565	1 649	1 738
Computers - software & programming			211	261	176				1 565	1 649	1 738
Other (list sub-class)											
Total Capital Expenditure on new assets		1	1 293 875	1 492 805	5 113	387 428	390 328	390 328	355 007	440 263	519 317
Specialised vehicles			–	–	–	–	–	–	–	–	–
Refuse											
Fire											
Conservancy											
Ambulances											

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

DC26 Zululand - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

CC26 Zululand - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Burials	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Grave Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	1.0%	68.9%	3.9%	3.9%	3.9%	4.5%	3.8%	3.5%
Renewal of Existing Assets as % of total dep		0.0%	45.1%	37.6%	44.5%	44.5%	44.5%	35.6%	36.6%	36.6%

- References**
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
 2. Airports, Car Parks, Bus Terminals and Taxi Ranks
 3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
 4. Work-in-progress/under construction to be budgeted under the respective item
 5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
 6. Donated/contributed & leased assets to be included within the respective sub-class
 7. Busses used to provide a service to the community
 8. Not municipal contributions to the 'top structure' being built using the housing subsidies
 9. Statues, art collections, medals etc.
 10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance -189 193 930 14 938 166 -1 743 931 083 15 825 000 15 825 000 15 825 000 16 710 200 #REF! 18 565 000

DC26 Zululand - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure											
Infrastructure - Road transport			-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Roads, Pavements & Bridges			-	-	-	-	-	-	-	-	-
Storm water			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Generation			-	-	-	-	-	-	-	-	-
Transmission & Retiulation			-	-	-	-	-	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Retiulation			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Retiulation			-	-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-
Transportation	2		-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other	3		-	-	-	-	-	-	-	-	-
Community											
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses	7		-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing	8		-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Heritage assets											
Buildings			-	-	-	-	-	-	-	-	-
Other	9		-	-	-	-	-	-	-	-	-
Investment properties											
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets											
General vehicles			-	-	-	-	-	-	-	-	-
Specialised vehicles	10		-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Agricultural assets											
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets											
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles											
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets											
	1		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Specialised vehicles											
Refuse			-	-	-	-	-	-	-	-	-
Fire			-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex											
			0.0%	1.0%	68.9%	3.9%	3.9%	3.9%	4.5%	3.8%	3.5%
Renewal of Existing Assets as % of deprecn											
			0.0%	45.8%	37.6%	44.8%	44.9%	44.9%	36.6%	36.6%	36.6%

1 Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2 Airports, Car Parks, Bus Terminals and Taxi Ranks

3 For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4 Work-in-progress/under construction to be budgeted under the respective item

5 Infrastructure includes land and buildings required by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure

6 Donated/contributed & leased assets to be included within the respective sub-class

7 Buses used to provide a service to the community

8 Not municipal contributions to the 'top structure' being built using the housing subsidies

9 Statues, art collections, medals etc.

10 Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as Plant and equipment

check balance -169 193 930 14 938 166 -1 713 934 083 15 825 000 15 825 000 15 825 000 16 710 200 #REF! 18 565 000

DC26 Zululand - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retention		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Retreatment		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas	3	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency	7	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings	9	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles	10	-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	1.0%	68.9%	3.9%	3.9%	3.9%	4.5%	3.8%	3.9%
Renewal of Existing Assets as % of deprec		0.0%	45.8%	37.6%	44.8%	44.0%	44.9%	35.6%	35.6%	35.6%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance -169 193 930 14 938 166 -1 743 934 063 15 825 000 15 815 000 15 825 000 16 710 200 #REF! 18 565 000

DC26 Zululand - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retoluation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Retoluation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retoluation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas	3	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency	7	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Leaf sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Leaf sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (leaf sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	1.0%	68.9%	3.9%	3.9%	3.9%	4.5%	3.6%	3.5%
Renewal of Existing Assets as % of deprec		0.0%	45.9%	37.6%	44.9%	44.9%	44.9%	36.6%	36.6%	36.6%

1 Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2 Airports, Car Parks, Bus Terminals and Taxi Ranks

3 For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4 Work-in-progress under construction to be budgeted under the respective item

5 Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6 Donated/contributed & leased assets to be included within the respective sub-class

7 Buses used to provide a service to the community

8 Not municipal contributions to the 'top structure' being built using the housing subsidies

9 Statues, art collections, medals etc

10 Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance -169 193 110 14 938 166 -1 743 114 083 15 825 000 15 825 000 15 825 000 16 710 200 #REF! 18 565 000

DC26 Zululand - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-Class											
Infrastructure											
Infrastructure - Road transport			-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Roads Pavements & Bridges			-	-	-	-	-	-	-	-	-
Storm water			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			-	-	-	-	-	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Reticulation			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-
Transportation	2		-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other	3		-	-	-	-	-	-	-	-	-
Community											
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses	7		-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing	8		-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Heritage assets											
Buildings			-	-	-	-	-	-	-	-	-
Other	9		-	-	-	-	-	-	-	-	-
Investment properties											
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets											
General vehicles			-	-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Agricultural assets											
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets											
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles											
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1		-	14 678	11 312	15 825	15 825	15 825	16 711	17 614	18 565
Specialised vehicles											
Refuse			-	-	-	-	-	-	-	-	-
Fire			-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capital expenditure											
Renewal of Existing Assets as % of total capital expenditure			0.0%	1.2%	68.9%	3.9%	3.9%	3.9%	4.5%	3.8%	3.5%
Renewal of Existing Assets as % of forecast			0.0%	45.8%	37.6%	44.9%	44.9%	44.9%	36.6%	36.6%	36.6%

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Renewal of Existing Assets as % of total capex		0.0%	1.0%	68.9%	3.9%	3.9%	3.9%	4.5%	3.8%	3.5%
Renewal of Existing Assets as % of deprecn*		0.0%	45.8%	37.6%	44.9%	44.9%	44.9%	36.6%	36.6%	36.6%

1 Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2 Airports, Car Parks, Bus Terminals and Taxi Ranks

3 For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4 Work-in-progress/under construction to be budgeted under the respective item

5 Infrastructure includes 'land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6 Donated/contributed & leased assets to be included within the respective sub-class

7 Buses used to provide a service to the community

8 Not municipal contributions to the 'top structure' being built using the housing subsidies

9 Statues, art collections, medals etc.

10 Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-169 193 930	14 938 166	-1 743 934 083	15 825 000	15 825 000	15 825 000	16 710 200	#REF!	18 565 000
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DC26 Zululand - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		23 289	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticalation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		23 289	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reliculation		23 289	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reliculation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1 715	130	-	-	-	-	750	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		1 715	130	-	-	-	-	750	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2 842	4 109	5 470	5 658	5 658	5 658	5 884	5 848	6 164
General vehicles		2 087	3 039	2 969	3 144	3 044	3 044	3 212	3 085	3 251
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		50	74	150	211	211	211	223	235	248
Computers - hardware/equipment		13	36	13	106	106	106	141	117	123
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		653	950	2 338	2 135	2 135	2 135	2 137	2 231	2 352
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	162	162	162	171	180	190
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	27 837	21 793	38 258	51 741	51 741	51 741	58 987	60 640	64 096
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
RAM as a % of PPE		2.2%	1.5%	2.2%	2.2%	2.2%	2.2%	2.2%	2.0%	1.8%
RAM as % Operating Expenditure		7.9%	5.0%	8.4%	11.4%	11.1%	11.1%	11.5%	11.2%	11.2%

References:

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA4
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic)
- Work-in-progress under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicle/equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance 27 837 0 - (180) (7 060) (7 085) - - -

DC26 Zululand - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year #1 2015/16	Budget Year #2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retention		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retention		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retention		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1 715	130	-	-	-	-	750	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		1 715	130	-	-	-	-	750	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2 842	4 109	5 470	5 658	5 658	5 658	5 884	5 848	6 164
General vehicles		2 087	3 038	2 969	3 044	3 044	3 044	3 212	3 085	3 251
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		50	74	150	211	211	211	229	235	248
Computers - hardware/equipment		13	36	13	106	106	106	141	117	123
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		683	960	2 338	2 135	2 135	2 135	2 137	2 231	2 352
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	162	162	162	171	180	190
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	27 837	21 793	38 258	51 741	51 741	51 741	58 987	60 640	64 096
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as a % of PPE		2.2%	1.5%	2.2%	2.2%	2.2%	2.2%	2.2%	2.0%	1.8%
R&M as % Operating Expenditure		7.9%	5.6%	8.4%	11.4%	11.1%	11.1%	11.5%	11.2%	11.2%

Notes:

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance 27 837 0 - (180) (7 083) (7 080) - - -

DC26 Zululand - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticalation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticalation		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1 715	130	-	-	-	-	750	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2 842	4 109	5 470	5 658	5 658	5 658	5 884	5 848	6 164
General vehicles		2 087	3 039	2 969	3 044	3 044	3 044	3 212	3 085	3 151
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		50	74	150	211	211	211	223	235	248
Furniture and other office equipment		13	36	13	106	106	106	141	117	123
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		693	990	2 338	2 135	2 135	2 135	2 137	2 231	2 352
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	162	162	162	171	160	190
Ancultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (R&D sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	27 837	21 793	38 258	51 741	51 741	51 741	58 987	60 640	64 095
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as a % of PPE		2.2%	1.5%	2.2%	2.2%	2.2%	2.2%	2.2%	2.0%	1.8%
R&M as a % Operating Expenditure		7.9%	5.5%	8.4%	11.4%	11.1%	11.1%	11.5%	11.2%	11.2%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example: Technology backbones (e.g. fibre optic, WFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	27 837	0	-	(180)	(7 080)	(7 080)	-	-	-
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DC26 Zululand - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class	1									
Infrastructure		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Stormwater		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticalation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticalation		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		1 715	130	-	-	-	-	750	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & social		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		1 715	130	-	-	-	-	750	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment expenditure		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		7 842	4 109	5 470	5 658	5 658	5 658	5 884	5 848	6 164
General vehicles		2 047	3 039	2 969	3 044	3 044	3 044	3 212	3 085	3 251
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		50	74	150	211	211	211	223	235	248
Furniture and other office equipment		13	36	13	105	105	105	141	117	123
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		663	960	2 336	2 135	2 135	2 135	2 137	2 231	2 302
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	162	162	162	171	160	190
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	27 837	21 793	39 258	51 741	51 741	51 741	58 987	60 640	64 096
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
RAM as a % of PPE		2.2%	1.5%	2.2%	2.2%	2.2%	2.2%	2.2%	2.0%	1.8%
RAM as % Operating Expenditure		7.9%	5.5%	8.4%	11.4%	11.1%	11.1%	11.0%	11.2%	11.2%

Notes:

- 1 Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
- 2 Airports, Car Parks, Bus Terminals and Taxi Ranks
- 3 For example - technology facilities (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- 4 Work-in-progress/under construction to be budgeted under the respective item
- 5 Infrastructure includes 'land and buildings' required by that infrastructure and vehicles/equipment used by the service generated by that infrastructure
- 6 Donated/contributed/leased assets to be included within the respective sub-class
- 7 Buses used to provide a service to the community
- 8 Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9 Statues, art collections, medals etc
- 10 Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance 27 837 0 - (16) (7 08) (7 08) - - -

DC26 Zululand - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class	1									
Infrastructure		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		25 280	17 153	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		23 280	17 553	32 788	46 083	46 083	46 083	52 353	54 792	57 932
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		1 715	130	-	-	-	-	750	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreation facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2 842	4 109	5 470	5 658	5 658	5 658	5 884	5 848	6 164
General vehicles		2 087	3 119	2 969	3 044	3 044	3 044	3 212	3 085	3 251
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		50	74	150	211	211	211	223	235	248
Furniture and other office equipment		13	38	13	106	106	106	141	117	123
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		693	960	2 338	2 135	2 135	2 135	2 137	2 231	2 362
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	162	162	162	171	183	190
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	27 837	21 793	38 258	51 741	51 741	51 741	58 987	60 640	64 098
Specialised vehicles		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
RAM as a % of PPE		2.2%	1.6%	2.1%	2.2%	2.2%	2.2%	2.2%	2.0%	1.8%
RAM as % Operating Expenditure		7.9%	5.9%	8.4%	11.4%	11.1%	11.1%	11.5%	11.2%	11.2%

Disclosures

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure
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- Assets used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance 27 837 0 - (160) (7 080) (7 080) - - -

DC26 Zululand - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		27 382	26 270	27 282	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Distribution		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		26 337	26 270	27 282	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retreatment		26 337	26 270	27 282	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1 044	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas	3	1 044	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings	9	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4 075	5 803	2 735	35 280	35 280	35 280	45 618	48 081	50 678
General vehicles		2 985	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		586	-	-	-	-	-	-	-	-
Furniture and other office equipment		222	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		282	4 723	2 735	35 280	35 280	35 280	45 618	48 081	50 678
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	57	-	-	-	-	-	-
Other (list sub-class)		-	-	57	-	-	-	-	-	-
Total Depreciation	1	31 456	32 073	30 014	35 280	35 280	35 280	45 618	48 081	50 678
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

1 Depreciation based on write down values. Not including Depreciation resulting from revaluation.

2 Airports, Car Parks, Bus Terminals and Taxi Ranks

3 For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4 Work-in-progress/under construction to be budgeted under the respective item

5 Infrastructure includes land and buildings required by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure

6 Donations/transfer & leased assets to be included within the respective sub-class

7 Buses used to provide a service to the community

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9 Statues, art collections, medals etc

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Check

(118)

DC26 Zululand - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class										
Infrastructure		27 382	26 270	27 282	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Re-creation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		26 317	26 270	27 282	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Recreation		26 337	26 270	27 282	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Recreation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1 044	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		1 044	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4 075	5 803	2 735	35 280	35 280	35 280	45 618	48 081	50 678
General vehicles		2 985	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		566	-	-	-	-	-	-	-	-
Furniture and other office equipment		222	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		282	4 723	2 735	35 280	35 280	35 280	45 618	48 081	50 678
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	57	-	-	-	-	-	-
Computers - software & programming		-	-	57	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	31 456	32 073	30 074	35 280	35 280	35 280	45 618	48 081	50 678
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicle-plant & equipment used by the service generated by that infrastructure
6. Donations/contributed & leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
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Check (118) - - - - -

DC26 Zululand - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class										
Infrastructure		27 382	26 270	27 282	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmissions & Re-circulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		26 517	26 270	27 282	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Refectory		26 337	26 270	27 282	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Refectory		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1 044	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		1 044	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4 075	5 803	2 735	35 280	35 280	35 280	45 618	48 081	50 678
General vehicles		2 965	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		566	-	-	-	-	-	-	-	-
Furniture and other office equipment		222	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-
Other		282	4 723	2 735	35 280	35 280	35 280	45 618	48 081	50 678
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	57	-	-	-	-	-	-
Other (list sub-class)		-	-	57	-	-	-	-	-	-
Total Depreciation	1	31 456	32 073	30 074	35 280	35 280	35 280	45 618	48 081	50 678
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Bibliography

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Check

(118)

DC26 Zululand - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
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Depreciation by Asset Class/Sub-class	1									
Infrastructure		27 382	26 270	27 282	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retention		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		26 337	26 270	27 282	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retention		26 307	26 270	27 282	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retention		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1 044	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	1 044	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
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Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		506	-	-	-	-	-	-	-	-
Furniture and other office equipment		222	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		282	4 723	2 735	35 280	35 280	35 280	45 618	48 081	50 678
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	57	-	-	-	-	-	-
Other (list sub-class)		-	-	57	-	-	-	-	-	-
Total Depreciation	1	31 456	32 073	30 074	35 280	35 280	35 280	45 618	48 081	50 678
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Footnotes

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
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4. Work-in-progress under construction to be budgeted under the respective item.
5. Infrastructure includes land and buildings required by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure.
6. Donated and leased assets to be included within the respective sub-class.
7. Buses used to provide a service to the community.
8. Not municipal contributions to the 'top structure' being built using the housing subsidies.
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'.

Check

(118)

DC26 Zululand - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class										
Infrastructure		27 382	26 270	27 282	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retification		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		26 337	26 270	27 282	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retification		26 337	26 270	27 282	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retification		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1 044	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		1 044	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sports/leisure facilities		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4 075	5 803	2 735	35 280	35 280	35 280	45 618	48 081	50 678
General vehicles		2 655	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		565	-	-	-	-	-	-	-	-
Computers - hardware/equipment		222	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Onco Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		282	4 723	2 735	35 280	35 280	35 280	45 618	48 081	50 678
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangible		-	-	57	-	-	-	-	-	-
Computers - software & programming		-	-	57	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	31 456	32 073	30 017	35 280	35 280	35 280	45 618	48 081	50 678
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

Notes

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donations/contributed & leased assets to be included within the respective sub-class

7. Assets used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check

(116)

DC26 Zululand - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
R thousand								
Capital expenditure	1							
Vote 1 - COUNCIL		–	–	–				
Vote 2 - CORPORATE SERVICES		6 136	89	94				
Vote 3 - FINANCE		2 879	3 034	3 198				
Vote 4 - PLANNING & WSA		2 167	2 217	2 297				
Vote 5 - COMMUNITY DEVELOPMENT		1 500	–	–				
Vote 6 - TECHNICAL SERVICES		338 326	430 707	509 284				
Vote 7 - WATER DISTRIBUTION		4 000	#REF!	4 444				
Vote 8 - WATER PURIFICATION		–	#REF!	–				
Vote 9 - WASTE WATER		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		355 008	#REF!	519 317	–	–	–	–
Future operational costs by vote	2							
Vote 1 - COUNCIL		63 930	58 448	60 677				
Vote 2 - CORPORATE SERVICES		54 314	57 289	60 644				
Vote 3 - FINANCE		77 410	84 474	89 238				
Vote 4 - PLANNING & WSA		16 179	18 910	20 125				
Vote 5 - COMMUNITY DEVELOPMENT		56 053	52 127	58 165				
Vote 6 - TECHNICAL SERVICES		17 771	17 201	18 421				
Vote 7 - WATER DISTRIBUTION		101 421	111 856	118 257				
Vote 8 - WATER PURIFICATION		112 691	121 676	128 424				
Vote 9 - WASTE WATER		10 664	11 829	12 277				
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		510 433	533 810	566 228	–	–	–	–
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue		21 949	23 135	24 384				
Service charges - sanitation revenue		7 348	7 744	8 163				
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment		65	68	72				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		29 362	30 947	32 619	–	–	–	–
Net Financial Implications		836 079	#REF!	1 052 926	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

DC26 Zululand - Supporting Table SA38 Consolidated detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Percent municipality:																
List of capital projects grouped by Municipal Vote																
Sanitation																
Rudimentary		RUDIMENTARY SCHEMES			No	Infrastructure - Sanitation	Reticulation			55 226	65 386	55 405	56 253	58 906		Renewal
Nkonjeni RWSS (incl Ohukhu)		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			27 613	26 155	22 462	22 501	23 963		Renewal
Usuthu RWSS (incl Ohukhu)		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			33 963	21 322	25 602	15 841	16 598		Renewal
Mandlakhazi RWSS PH 3		WATER SANITATION			No	Infrastructure - Water	Reticulation			70 027	18 460	21 617	56 062	58 706		Renewal
Gumbi Emergency (Mkhuzi/Candover)		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			24 091	18 061	16 465	16 707	17 495		Renewal
Simdi East		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			3 243	2 500	2 244	248	259		Renewal
Simdi Central		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			2 397	15 000	10 013	3 465	3 629		Renewal
Simdi West		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			5 523	12 000	4 957	3 713	3 888		Renewal
Khamb		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			14 891	22 235	26 289	8 415	8 812		Renewal
Coronation (Enyathi)		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			8 698	4 791	2 463	1 485	1 555		Renewal
Immediate stand alone scheme		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			8 864	6 000	2 429	5 817	6 091		Renewal
eMondlo		WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation			21 041	23 155	11 824	12 004	12 571		Renewal
Rural Road Asset Management Grant		Road Infrastructure			No	Infrastructure - Road transport	Roads, Pavements & Bridges			1 776	1 866	2 167	2 217	2 297		Renewal
Municipal Water Infrastructure Grant		INFRASTRUCTURE- WATER			No	Infrastructure - Water	Infrastructure - Water			37 170	39 205	39 205	79 006	124 771		Renewal
ACIP GRANT		INFRASTRUCTURE- WATER									640					Renewal
MG																Renewal
PROJECT MANAGEMENT UNIT																Renewal
MANDLAKAZI		REGIONAL BULK WATER SCHEMES				Infrastructure - Water	Infrastructure - Water			64 600	48 413	35 000	123 000	145 000		Renewal
USUTHU		REGIONAL BULK WATER SCHEMES				Infrastructure - Water	Infrastructure - Water			6 928	39 000					Renewal
Upgrading of airport										20 000						Renewal
LAND AND BUILDING																
VEHICLES						Other Assets	Other Buildings			3 000	4 500					NEW
ELECTRONIC DOCUMENT MANAGEMENT						Other Assets	Other			7 441	3 000	3 000				NEW
FURNITURE & EQUIPMENT						Other Assets	Other			616	669					NEW
COMPUTERS						Other Assets	Other			417	844	500	369	389		NEW
SOFTWARE & LICENCES						Other Assets	Other			1 250	1 060	1 049	1 105	1 165		NEW
METERS						Other Assets	Other			1 404	1 462	1 565	1 649	1 738		NEW
TRUCK - 8 TON						Infrastructure - Other	Infrastructure - Other			3 188	3 342	3 500	3 689	3 888		NEW
SHELTERED PACKING						Other Assets	Other				800					NEW
Bus						Other Assets	Other				600					NEW
NEW OFFICES						Other Assets	Other				1 500					NEW
COMMUNITY HALL						Other Assets	Other									NEW
WSP STORE						Other Assets	Other			6 000						NEW
TRACTOR						Other Assets	Other			2 000	2 000					NEW
WATER TANKER X3						Other Assets	Other			500		1 000				NEW
CAPITAL EXPENDITURE	1					Other Assets	Other			4 000	3 000	4 000	4 216	4 444		NEW
												354 588	440 263	519 317		
Entity B																
Electricity project B																
Entity Capital expenditure										-	-	-	-	-		
Total Capital expenditure										365 668	402 459	354 588	440 263	519 317		
References																

References

1. Must reconcile with Budgeted Capital Expenditure
2. As per Table SA46
3. As per Table SA34
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

DC26 Zululand - Supporting Table SA37 Consolidated projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17		
R thousand Parent municipality: List all capital projects grouped by Municipal Vote WATER AND SANITATION	1,2	Sanitation		Examples Infrastructure - Sanitation	Examples Waste Management		2014	65 386	65 386	55 406	55 253	58 906		
		Rudimentary		Infrastructure - Water	Retreatment		2014	26 155	26 155	22 162	22 501	23 563		
		Nkonjeni RWSS (incl Okhukhu)		Infrastructure - Water	Water purification		2014	21 322	21 322	25 602	15 841	16 588		
		Usuthu RWSS (incl Okhukhu)		Infrastructure - Water	Water purification		2014	18 490	18 490	21 617	56 062	58 706		
		Mandlakazi RWSS PH 3		Infrastructure - Water	Water purification		2014	18 061	18 061	16 455	16 707	17 495		
		Gumbi Emergency (Mkhuze/Canover)		Infrastructure - Water	Retreatment		2014	2 500	2 500	244	248	259		
		Sindl East		Infrastructure - Water	Transmission & Retreatment		2014	15 000	15 000	10 013	3 465	3 629		
		Sindl Central		Infrastructure - Water	Transmission & Retreatment		2014	12 000	12 000	4 957	3 713	3 888		
		Sindl West		Infrastructure - Water	Transmission & Retreatment		2014	22 235	22 235	26 289	8 415	8 812		
		Khambi		Infrastructure - Water	Transmission & Retreatment		2014	4 791	4 791	2 463	1 485	1 555		
		Coronation (Enyathi)		Infrastructure - Water	Transmission & Retreatment		2014	6 000	6 000	2 429	5 817	6 091		
		Immediate stand alone scheme		Infrastructure - Water	Transmission & Retreatment		2014	26 155	26 155	22 162	22 501	23 563		
		eMondlo		Infrastructure - Water	Transmission & Retreatment			23 450	23 450	11 824	12 004	12 571		

Entities:
List all capital projects grouped by Municipal Entity

Entity Name
Project name

References
1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. As per Table SA34

Responses to Provincial Treasury Comments on the budget

A meeting was held with PT representatives on 13 May 2014. Due to the recommended amendments especially to the budget templates, a follow up meeting was held on 16 May 2014 to assist with recommended adjustments with the budget templates. The templates were then amended on the same day. After the consultative meetings, on 19 May 2014, written comments were then received from Provincial Treasury which were then attached to the budget item. However, our comments on this item are as follows:

1.2 The adjustments budget figures were corrected as per the recommendations.

1.3 Agreed, the municipality is grant reliant. It was also indicated that charging a tariff for a grant funded asset would result in double taxation and therefore the use of accumulated surplus and depreciation reserve is correct.

1.4 Cash-flow table A7 and A8 were corrected in the follow up meeting of 16 May 2014.

1.5 It was explained that the municipality adopted a tariff equalisation phasing in. This tariff increase of 10% is necessary to ensure that the budget is balanced and funded. Moreover, council has implemented a water loss reduction and as a result, perceived revenue which was actually water loss is now not realised.

1.6 It was also indicated that It would be preferred that MIG should contain an Operations and Maintenance portion so as to ensure adequate maintenance budget. Tariffs cannot possible resolve this issue as ZDM is a predominantly rural municipality.

1.7 Table SA7 has been finalised.

2.1 Due to the implementation of water loss reduction strategy, actual billing was reduced. Hence, the reduction in budgeted revenue. The tax base was reduced as a result.

- Table A2 was corrected on 16/05/2014.
In a rural municipality, it is inconceivable as to how the tariffs can be cost reflective.

Transfers Recognised - Operational

- Provincial Treasury is assisting the municipality with the revenue enhancement strategy. A report will be submitted to council once finalised. The level of grant dependency has already been alluded to.

Other sources of revenue

- Rental of facilities based on IEC and WSSA rental agreements. Hall hire is recognised as and when it materialises.

- Interest on external investments is reduced due to accelerated expenditure and the decreasing level of investments. The interest rate quoted by the top three banks is not prime but an average of 5.5%.
- Other Revenue
Appropriation of Accumulated surplus is perfectly acceptable to fund the budget. Letting the community to pay for an asset that government has paid for is unacceptable and is double taxation. Charging the community twice is not ethical.

2.2 Employee Related Costs

Basic Salaries- as stated in the report

Bonuses – SA22 has been corrected to include normal bonuses into basic salaries instead of performance bonus line item.

Remuneration of Cllrs – as per the comment

Debt impairment – Collection rate of 75% is realistic given that there are child – headed households, consumers under administration and consumers that prefer to consume only free - water when disconnected.

Depreciation – Table SA3 has been amended.

Bulk purchases

The increase in bulk purchases of 12.3 percent is due to historic figures for 2013-2014 financial year.

Contracted services

Contracted services budget expenditure is categorised into two groups as follows:

- Contracted services with existing contract: the increase is based on the condition/increment of the signed contract. Contracted services which includes repairs and maintenance that are order based where the CPI inflation increase is considered

Other expenditure (No-priority expenditure items)

It is council's prerogative to set its priorities. In any event some of these items are made necessary to ensure compliance with the systems act e.g budget and community participation.

Capital Budget

Capital sources of funding

Transfers recognised

- The municipality is grant dependent since ZDM Municipality is operating on the environment dominated by rural areas which means that revenue generation remains a challenge.
- Table A7 and A8 has been amended.

Internal generally generated funds (capital)

- The R3 million budget for vehicles is based on the anticipated additional vehicles for 2014-2015 financial year resulting from disposal of vehicles during 2013-2014.

3.2 Capital Expenditure

All capital grants will be spent fully as per business plans by the end of June 2014

Renewal of assets. It is not feasible to spend 40% to renewal of assets given that the grants allocated to the municipality are conditional grants.

Repairs and maintenance

Budget for repairs and maintenance is not sufficient, this is funded from the municipality's own limited funds

Cash flow management

Acceptability of cash or cash equivalent position

Cash and cash equivalent as per table A7 now agree with table A6 as corrected

Cash from operating activity

- Table SA10 does not include the revenue from grants but only revenue generated and items funded by accumulated surplus which make it different from A5.
- Government grants – operating was corrected on table A7
- The budgeted cash flow statement is based on the assumptions from historic figures

Cash flow from investing activity

- The difference between table A5 and A9 is the amount of refurbishment of assets which we consider as repairs and maintenance while National Treasury is considering it as the asset.
- Capital assets was corrected

Service delivery measures

- Table A10 was corrected
- Ward information has been corrected in the SDBIP.

MUNICIPAL BUDGET:

Financial Performance

Revenue by Major Source
Revenue by Minor Source
Operating Expenditure by Major Type
Operating Expenditure by Minor Type
Revenue by municipal vote classification
Expenditure by municipal vote classification
Revenue by Standard Classification
Expenditure by Standard Classification

Capital expenditure

Capital Expenditure by Standard Classification
Capital Expenditure by Municipal Vote - Major
Capital Expenditure by Municipal Vote - Minor
Capital funding by source

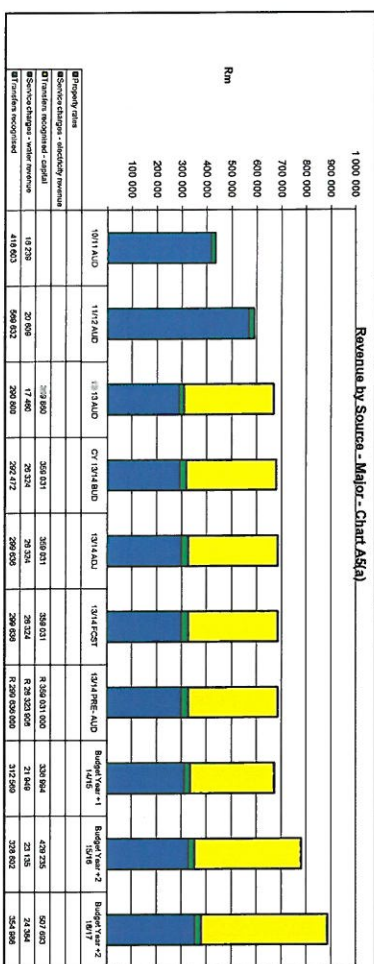
IDP

IDP Strategic Objective - Revenue
IDP Strategic Objective - Expenditure
IDP Strategic Objective - Capital Expenditure

Miscellaneous

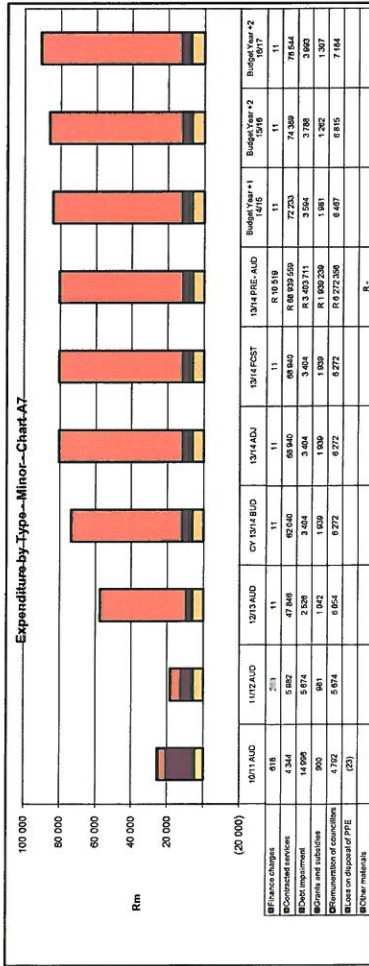
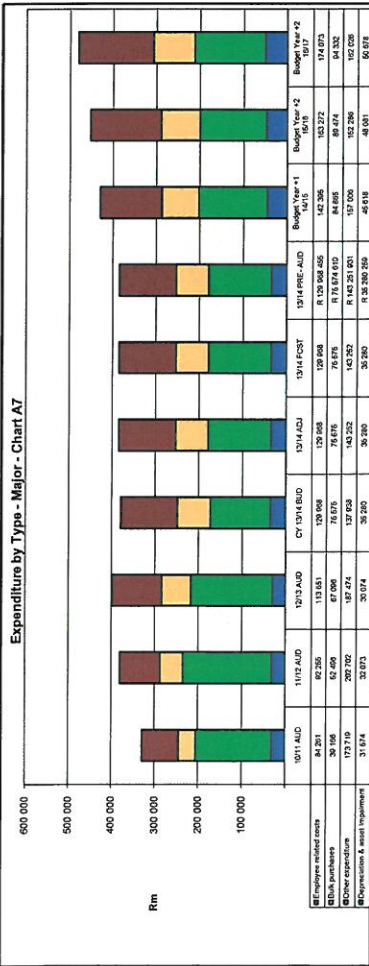
Cash flow trend
Increases in service charges
Revenue collection rates
Borrowing
Distribution losses
Borrowed capex funding
Expenditure analysis (Employee costs)
Expenditure analysis (Remuneration)
Expenditure analysis (Repairs & Maintenance)
Expenditure analysis (Finance Charges)
Expenditure analysis (Depreciation)

	Revenue by Major Source (refer Minor sources for details)	10/11 AUD	11/12 AUD	12/13 AUD	CY13/14 AUD	13/14 ADJ	13/14 FCS†	13/14 PRE-AUD	Budget Year +1 (4/15)	Budget Year +2 (16/16)	Budget Year +3 (18/17)
Distributions received											
Agency services											
Contributed assets											
Licences and permits											
Gains on disposal of PPE			27								
Service charges - sanitation revenue	7 447	6 469	7 620	8 250	8 250	8 250	R 8 250	138	7 348	7 744	8 116
Interest earned - outstanding debtors	5 74	654	445								
Service charges - other											
Rentals of equipment	84	88	98	104	104	104	104	103	812	65	68
Service charges - refuse											7
Other revenue	1 411	3 206	70 517	139 600	147 643	147 643	R 147 643	177	161 672	161 616	160 635
Fines											
Investments - external investments	12 317	11 235	11 826	13 861	13 861	13 861	R 13 861	380	8 301	8 943	8 525
Transfers recognised - external investments	418 603	560 632	200 830	202 472	209 038	209 038	R 209 038	0	312 560	328 802	354 806
Service charges - water revenue	10 239	20 699	17 460	26 524	26 524	26 524	R 26 524	904	21 940	23 155	24 386
Transfers recognised - capital											
Service charges - electricity revenue											
Property rates	458 672	614 248	737 820	829 555	854 980	854 980	R 854 980	420	869 178	978 543	1 087 465

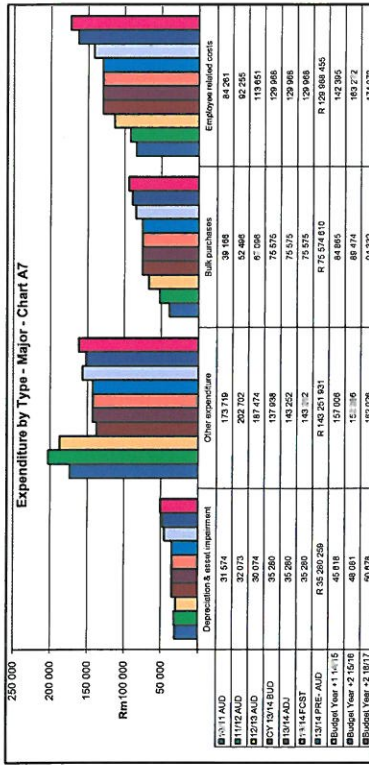


Revenue-by-Source-Minor-Chart A6											
	250 000	200 000	150 000	100 000	50 000						
Room											
Bar											
Food and beverage											
Other materials											
Remuneration of councilors											
Grants and subsidies											
Other income											
Other expenditure											
Other income											
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Contracted services	4 344	5 882	47 846	62 040	68 940	68 940	68 940	72 233	74 389	78 544
Finance charges	618	253	11	11	11	11	10 519	11	11	11
Depreciation & asset impairment	31 574	32 073	30 074	35 280	35 280	35 280	35 280	45 018	48 081	50 678
Other expenditure	173 719	202 702	187 474	137 698	143 252	143 252	143 251	157 006	152 280	162 026
Bulk purchases	39 166	52 466	67 066	75 575	75 575	75 575	75 574	84 865	89 474	94 332
Employee related costs	54 231	62 255	113 051	129 998	129 998	129 998	129 998	142 395	153 272	174 073
Check	394 248	388 690	453 774	452 427	464 941	464 941	464 940	514 168	539 378	572 147

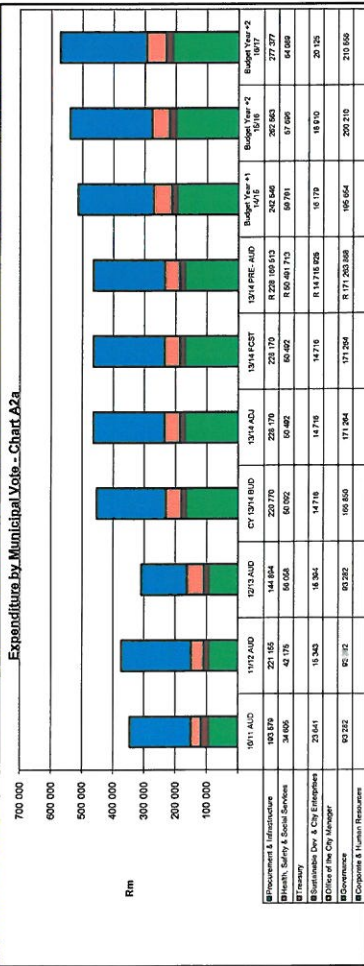


Revenue by municipal vote classification	456 675	614 248	826 478	839 855	854 869	854 869	854 869	869 178	979 643	1 091 464
Governance	215 797	295 101	420 760	431 958	440 172	440 172	440 172	440 172	440 172	440 172
Office of the City Manager										
Corporate & Human Resources										
Community & City Enterprises	2 410	3 517	3 176	2 756	2 756	2 756	2 756	2 756	2 756	2 756
Health, Safety & Services	1 105	1 105	1 105	1 105	1 105	1 105	1 105	1 105	1 105	1 105
Procurement & Infrastructure	227 510	296 180	396 434	401 933	407 633	407 633	407 633	407 633	407 633	407 633
Treasury										

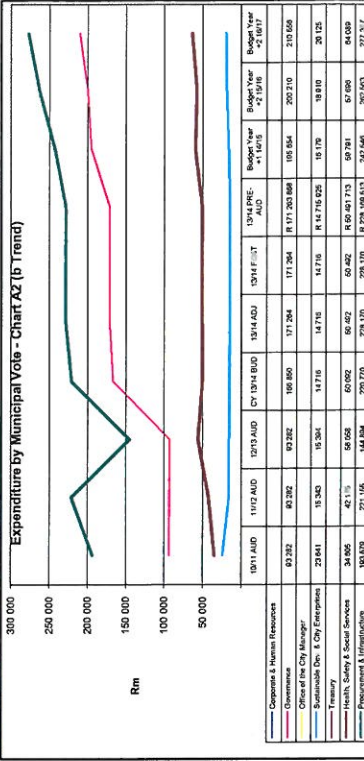
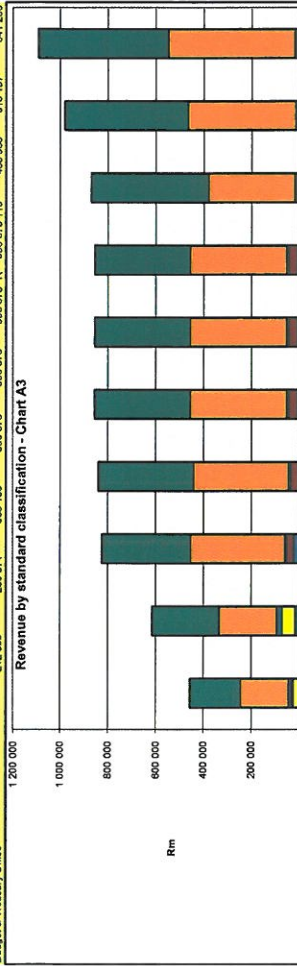


	10/11 A/D	11/12 A/D	12/13 A/D	CY 13/14 BUD	13/14 A/D	13/14 PRE-AUD	Budget Year +1 14/15	Budget Year +2 15/16	Budget Year +3 16/17
City Treasury									
Corporate & Human Resources	227 316	296 193	308 434	467 033	407 633	R 407 633 042	370 110	401 197	641 603
Health, Safety & Social Services	1 118	15 439	4 108	4 108	4 108	R 4 108 000	9 729	1 815	4 811
Procurement & Infrastructure	2 410	3 117	3 116	2 156	2 156	R 2 156 000	3 351	2 434	3 715
Office of the City Manager									
Governance	215 767	286 101	423 760	421 668	440 172	R 440 172 378	468 846	513 397	541 285

Expenditure by municipal vote classification	345 188	371 556	309 629	452 427	464 641	464 641 R	484 641 018	514 170	539 379	572 147
Corporate & Human Resources										
Governance	93 382	93 382	93 382	168 850	171 264	171 264 R	171 263 868	165 654	200 210	210 556
Office of the City Manager										
Sustainable Dev. & City Enterprises	23 641	15 343	15 343	14 716	14 716	14 716 R	14 715 025	16 179	19 910	20 125
Treasury										
Health, Safety & Social Services	34 605	42 175	50 058	50 062	50 492	50 492 R	50 491 713	59 791	97 690	64 060
Procurement & Infrastructure	193 579	221 155	144 884	228 770	228 170	228 170 R	228 169 513	242 548	262 363	277 377

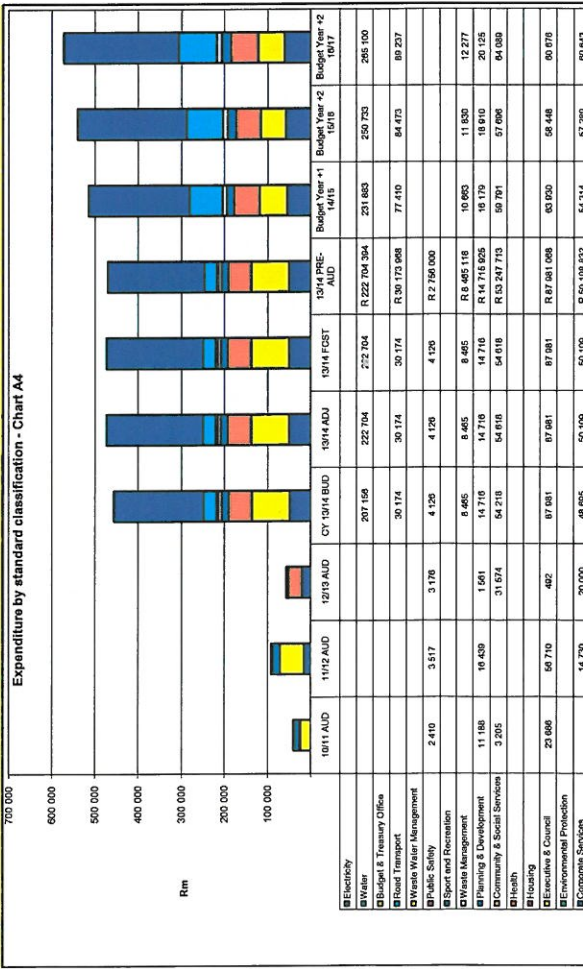


Revenue by Standard Classification	14 730	20 000	4 314	4 314 R	4 314 000					
Corporate Services										
Environmental Protection	23 869	56 710	492	520	1 020 R	1 010 527	7 346	7 744	8 163	
Waste Management	3 205	31 574	35 250	35 250	35 250 R	35 250 250				
Sport and Recreation										
Health	11 168	16 439	1 561	4 108	4 508 R	4 508 000	6 729	1 815	4 911	
Community & Social Services										
Road Transport										
Public Safety	2 410	3 517	3 176	2 756	2 756 R	2 756 000	3 351	3 434	3 715	
Planning & Development										
Housing										
Waste Management	203 947	242 483	398 434	400 514	407 414 R	407 413 515	382 762	453 453	533 440	
Electricity	212 539	280 371	369 195	368 578	368 578 R	368 578 119	468 988	513 197	541 235	
Water										
Budget & Treasury Office										



	10/11 AUD	11/12 AUD	12/13 AUD	13/14 AUD	13/14 FCS1	13/14 PRE- AUD	Budget Year +1 14/15	Budget Year +2 15/16	Budget Year +2 16/17
Budget & Treasury Office	212 530	280 371	300 186	308 678	308 678	R 300 078 119	488 888	513 197	541 225
Electricity									
Water	203 617	242 463	308 434	407 514	407 414	R 407 413 515	302 782	452 452	523 440
Waste Management									
Housing									
Planning & Development	2 410	3 517	3 178	2 768	2 768	R 2 768 000	3 351	3 454	3 715
Public Safety									
Road Transport									
Community & Social Services	11 188	18 439	1 561	4 508	4 508	R 4 508 000	8 729	1 515	4 611
Health									
Sport and Recreation									
Executive & Council	3 205		31 514	35 280	38 280	R 38 280 258			
Waste Water Management	23 685	58 710	462	520	1 020	R 1 016 527	7 348	7 744	9 189
Environmental Protection									
Corporate Services	14 720		20 000	4 314	4 314	R 4 314 000			

Expenditure by Standard Classification									
Corporate Services	14 720	20 000	48 955	50 109	50 109 R	50 108 832	54 314	57 289	60 843
Environmental Protection									
Executive & Council	23 685	58 710	462	87 951	87 951 R	87 951 088	93 930	58 448	60 576
Health									
Community & Social Services	3 205		31 514	54 218	54 218 R	53 247 713	59 701	57 698	64 089
Planning & Development	11 188	18 439	1 561	14 716	14 716 R	14 715 525	16 179	18 910	20 125
Waste Management				8 465	8 465 R	8 465 118	10 593	11 530	12 277
Sport and Recreation									
Public Safety	2 410	3 517	3 178	4 126	4 126 R	2 759 000			
Waste Water Management				30 174	30 174 R	30 173 988	77 410	84 473	89 237
Road Transport				207 156	222 704	222 704 R	231 883	250 733	285 100
Budget & Treasury Office									
Water									
Electricity									



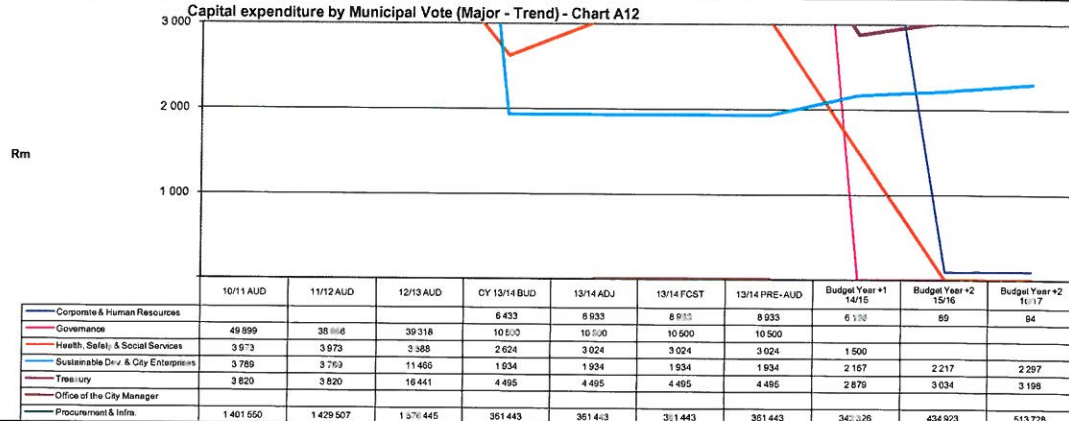
	10/11 AUD	11/12 AUD	12/13 AUD	CY 13/14 BUD	13/14 ADJ	13/14 FCST	13/14 PRE-AUD	Budget Year +1 14/15	Budget Year +2 15/16	Budget Year +2 18/17
■ Planning & Development	3 789	3 789	11 466	1 934	1 934	1 934	1 934	2 167	2 217	2 297
■ Housing										
■ Water	1 401 550	1 429 507	1 676 445	361 443	361 443	361 443	361 443	342 326	434 923	513 728
■ Electricity										
□ Road Transport										
■ Waste Water Management										
■ Budget & Treasury Office	3 820	3 820	16 441	4 495	4 495	4 495	4 495	2 879	3 034	3 168
□ Waste Management										
■ Community & Social Services	1 787	1 787	1 714	2 624	3 024	3 024	3 024	1 500		
■ Sport and Recreation	2 174	2 174	2 174							
■ Health	13	13								
■ Executive & Council	49 899	38 668	39 318	10 500	10 500	10 500	10 500			
■ Public Safety	13	13								
■ Environmental Protection										
■ Corporate Services				6 433	8 933	8 933	8 933	6 136	89	94

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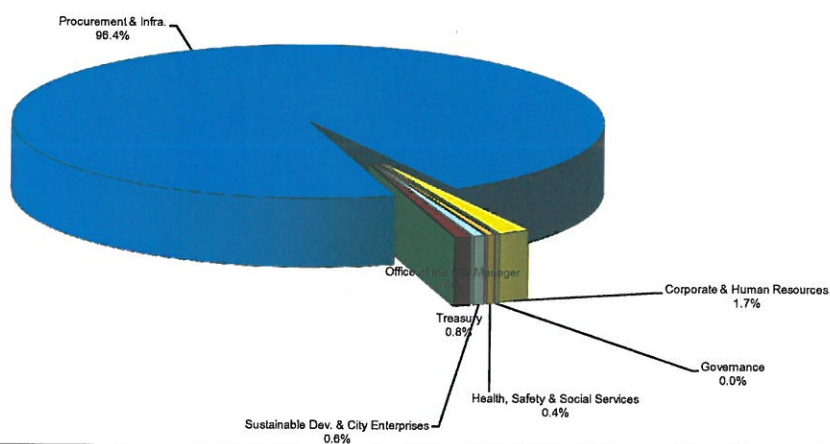
Municipality	Capital expenditure (Rm)
Blyth	~700
Cambridge	~700
Chatham	~700
Colton	~700
Elmira	~700
Guelph	~700
Hamilton	~700
Kitchener	~700
London	~700
Windsor	~700

	10/11 AUD	11/12 AUD	12/13 AUD	CY 13/14 BUD	13/14 ADJ	13/14 FCST	13/14 PRE-AUD	Budget Year +1 14/15	Budget Year +2 15/16	Budget Year +2 16/17
Treasury	3 820	3 820	16 441	4 495	4 495	4 495	4 495	2 879	3 034	3 198
Sustainable Dev. & City Enterprises	3 789	3 789	11 466	1 934	1 934	1 934	1 934	2 167	2 217	2 297
Health, Safety & Social Services	3 273	3 973	3 888	2 624	3 024	3 024	3 024	1 500		
Governance	49 899	38 668	39 318	10 500	10 500	10 500	10 500			
Corporate & Human Resources				6 433	8 933	8 933	8 933	6 136	89	94

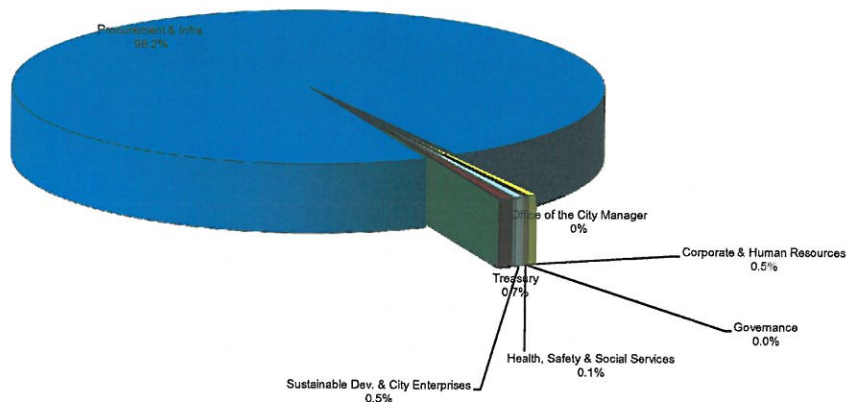
Capital expenditure by Municipal Vote (Major - Trend) - Chart A12



2008/09 Budget Year
Capital expenditure program per vote



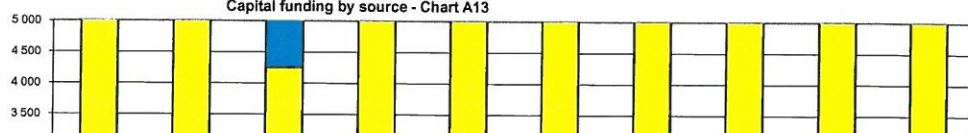
2008/09 MTREF (3 year total)
Capital expenditure program per vote

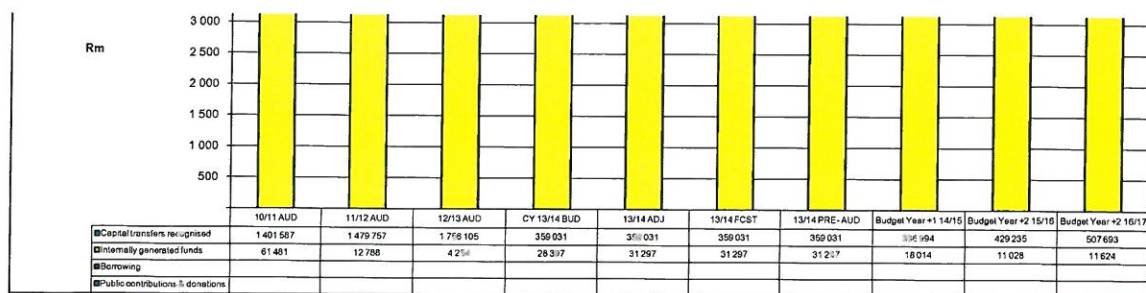


Capital funding by source
Public contributions & donations
Borrowing
Internally generated funds
Capital transfers recognised

61 481	12 788	4 254	28 397	31 297	31 297	31 297	18 014	11 028	11 624
1 401 587	1 479 757	1 756 105	359 031	359 031	359 031	359 031	336 994	429 235	507 693
1 463 068	1 492 545	1 760 359	387 428	390 328	390 328	390 328	355 008	440 263	519 317

Capital funding by source - Chart A13





10/11 AUD	11/12 AUD	12/13 AUD	CY 13/14 BUD	13/14 ADJ	13/14 FCST	13/14 PRE-	Budget Year +1	Budget Year +2	Budget Year +2 16/17
						AUD	14/15	15/16	

<i>check</i>	2 410	3 517	4 863	2 756	2 756	2 756	2 756	6 720	1 815	4 911
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IDP Strategic Objectives - Revenue - Chart A14

[illegible]

IDP Strategic Objectives - Expenditure - Chart A15

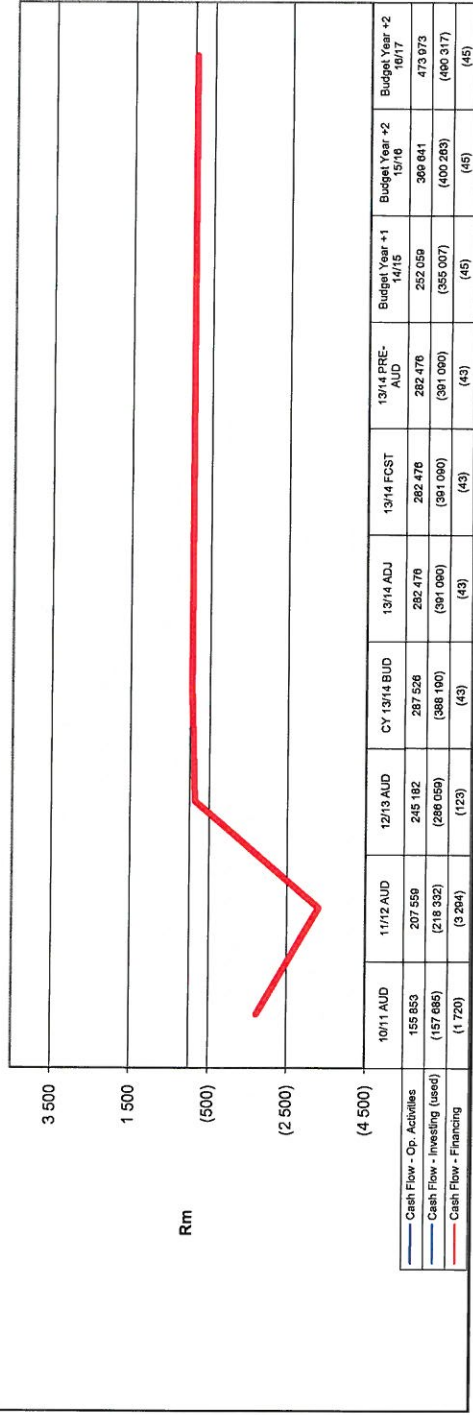
IDP Strategic Objectives - Expenditure - Chart A15

Cash flow trend

10/11 AUD 11/12 AUD 12/13 AUD CY 13/14 BUD 13/14 ADJ 13/14 FCST 13/14 PRE- AUD Budget Year +1 14/15 Budget Year +2 15/16 Budget Year +2 16/17

Cash Flow - Op. Activities	155 853	207 559	245 182	287 526	282 476	282 476	282 476	252 059	369 641	473 973
Cash Flow - Investing (used)	(157 685)	(218 332)	(286 059)	(388 190)	(391 090)	(391 090)	(391 090)	(355 007)	(400 263)	(490 317)
Cash Flow - Financing	(1 720)	(3 294)	(123)	(43)	(43)	(43)	(43)	(45)	(45)	(45)

IDP Strategic Objectives - Revenue - Chart A14

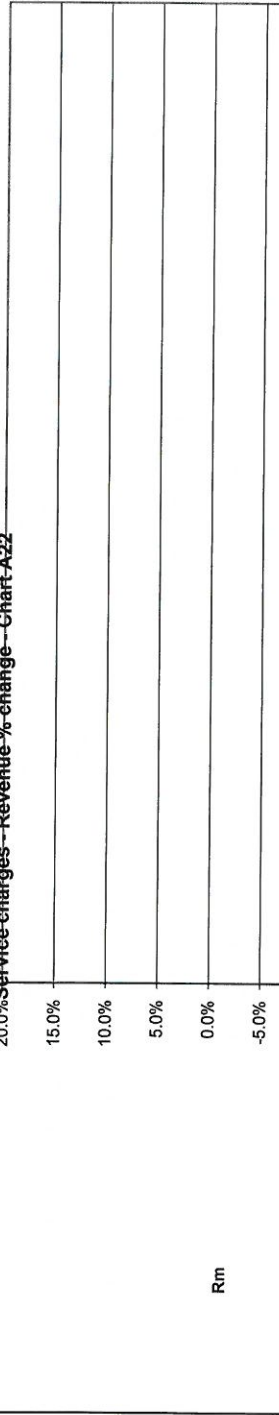


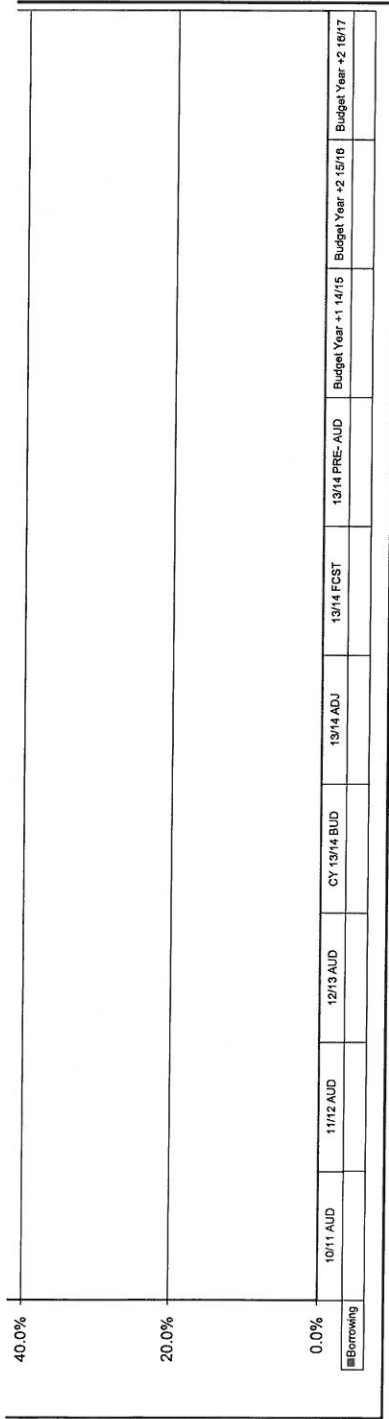
Increases in service charges

- % incr total service charges (incl prop rates)
- % incr Property Tax
- % incr Service charges - electricity revenue
- % incr Service charges - water revenue
- % incr Service charges - sanitation revenue
- % incr Service charges - refuse
- % incr in Service charges - other

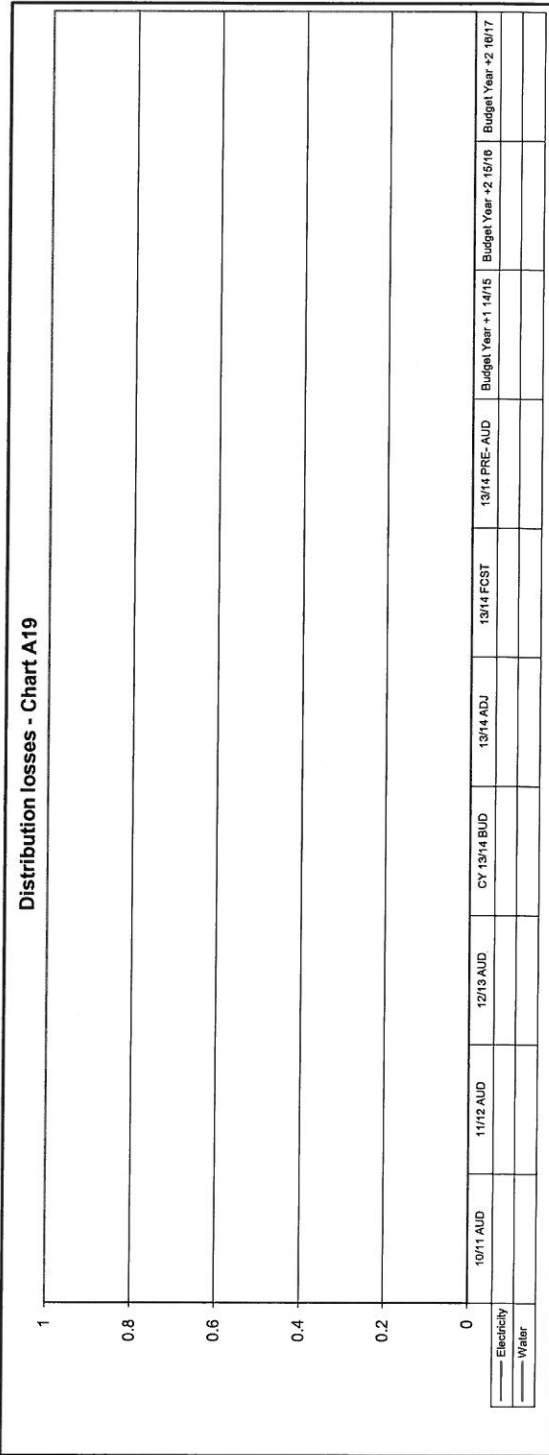
Need to define base in 'guidelines'

20.0%Service charges - Revenue-% change--Chart A22





Distribution losses
Electricity
Water



Borrowed capex funding



Borrowed capex funding - Chart A20

DETAILS	NONGOMA	VAT	% CHANGE	ULUNDI	VAT	% CHANGE	EDUMBE	VAT	% CHANGE	PONGOLA	VAT	% CHANGE
WATER TARIFFS												
DOMESTIC												
CURRENT 0-6kl PROPOSED	0.00 0.00	0.00 0.00		0.00 0.00	0.00 0.00	0% 0%		0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0% 0%
CURRENT 7-30kl PROPOSED	4.40 4.84	0.62 0.68		4.40 4.84	0.62 0.68	10% 10%		4.40 4.84	0.62 0.68	3.72 4.09	0.52 0.57	10% 10%
CURRENT 30-40 PROPOSED	5.39 5.93	0.75 0.83		5.39 5.93	0.75 0.83	10% 10%		5.39 5.93	0.75 0.83	5.24 5.93	0.73 0.83	10.0% 10.0%
CURRENT > 40 PROPOSED	6.68 7.35	0.94 1.03		6.52 7.35	0.91 1.03	10% 10.0%		6.51 7.35	0.91 1.03	6.68 7.35	0.94 1.03	10% 10%
BUSINESS												
CURRENT	6.18	0.87		6.18	0.87			5.64	0.79	6.18	0.87	
PROPOSED	6.80	0.95	10%	6.80	0.95	10%		6.80	0.95	6.80	0.95	10%
		0			0.00				0.00		0.00	
WATER CONNECTIONS:	3 months consumption			3 months consumption						3 months consumption		
Residential	2 178.00	304.92	10%	2 178.00	304.92	10%		2 178.00	304.92	2 178.00	304.92	10%
Businesses	cost +10%			cost +10%				cost +10%		cost +10%		
METER TEMPERING:		0			0.00				0.00		0.00	
First Offence	1 277.10	178.79	10%	1 277.10	178.79	10%		1 277.10	178.79	1 277.10	178.79	10%
Second Offence	2 554.20	357.59	10%	2 554.20	357.59	10%		2 554.20	357.59	2 554.20	357.59	10%
Third Offence		0			0.00				0.00		0.00	
WATER RECONNECTION FEE:	128.70	18.02	10%	128.70	18.02	10%		128.70	18.02	128.70	18.02	10%
WATER TANKERS: loads		0			0.00				0.00		0.00	
Rate per kiloliter (Portable Water)	7.70	1.08	10%	7.70	1.08	10%		7.70	1.08	7.70	1.08	10%
Other Consumables		0			0.00				0.00		0.00	
Where no working water meter is installed on which the property is occupied												
Businesses	126.5	17.71	10%	126.5	17.71	10%		126.5	17.71	126.5	17.71	10%
STAND ALONE/ DEDICATED SCHEMES	418.00	58.52	10%	418.00	58.52	10%		418.00	58.52	418.00	58.52	10%
	cost +10%			cost +10%				cost +10%		cost +10%		
		0			0.00				0.00		0.00	

SEWERAGE CHARGES										
SEWERAGE CHARGES										
CURRENT (Vat Inclusive)										
PROPOSED										
SEWER EXCESS										
CURRENT (Vat Inclusive)										
PROPOSED										
VACUUM TANK SERVICE per 5kl OR PART THEREOF										
Normal week days										
Weekends and Public Holidays										
Rate per km										
STAND ALONE/ DEDICATED SCHEMES										
WATER DEPOSIT										
WATER DEPOSIT										
DOMESTIC										
NON DOMESTIC										
GENERAL TARRIFFS:										
METER TESTING										
TENDER FEE										
INDONSA HALL HIRE										
INDONSA DEPOSIT REFUNDABLE										
R/D CHEQUE										
SEWER POND DUMP SITE PER LOAD										
FAX										
CLEARANCE CERTIFICATE										

WATER TARIFFS AND SEWERAGE CHARGES 2014- 2015

DETAILS	NONGOMA	VAT	% CHANGE	ULUNDI	VAT	% CHANGE	EDUMBE	VAT	% CHANGE	PONGOLA	VAT	% CHANGE
WATER TARIFFS												
DOMESTIC												
CURRENT 0-6kl	0.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
PROPOSED	0.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
CURRENT 7-30kl	4.40	0.62	10%	4.40	0.62	10%	4.40	0.62	10%	3.72	0.52	10%
PROPOSED	4.84	0.68	10%	4.84	0.68	10%	4.84	0.68	10%	4.09	0.57	10%
CURRENT 30-40	5.39	0.75	10%	5.39	0.75	10%	5.39	0.75	10%	5.24	0.73	10%
PROPOSED	5.93	0.83	10%	5.93	0.83	10%	5.93	0.83	10%	5.93	0.83	10%
CURRENT > 40	6.68	0.94	10%	6.52	0.91	10%	6.51	0.91	10%	6.68	0.94	10%
PROPOSED	7.35	1.03	10%	7.35	1.03	10%	7.35	1.03	10%	7.35	1.03	10%
BUSINESS												
CURRENT	6.18	0.87	10%	6.18	0.87	10%	6.18	0.87	10%	6.18	0.87	10%
PROPOSED	6.80	0.95	10%	6.80	0.95	10%	6.80	0.95	10%	6.80	0.95	10%
	0	0	0%	0	0	0%	0	0	0%	0	0	0%
WATER CONNECTIONS:												
Residential	2 178.00	304.92	10%	2 178.00	304.92	10%	2 178.00	304.92	10%	2 178.00	304.92	10%
Businesses	cost +10%			cost +10%			cost +10%			cost +10%		
METER TEMPERING:												
First Offence	1 277.10	178.79	10%	1 277.10	178.79	10%	1 277.10	178.79	10%	1 277.10	178.79	10%
Second Offence	2 554.20	357.59	10%	2 554.20	357.59	10%	2 554.20	357.59	10%	2 554.20	357.59	10%
Third Offence	0	0	0%	0	0	0%	0	0	0%	0	0	0%
WATER RECONNECTION FEE:												
	128.70	18.02	10%	128.70	18.02	10%	128.70	18.02	10%	128.70	18.02	10%
WATER TANKERS: loads												
Rate per kiloliter (Portable Water)	7.70	1.08	10%	7.70	1.08	10%	7.70	1.08	10%	7.70	1.08	10%
Other Consumables												
Where no working water meter is installed on which the property is occupied	126.5	17.71	10%	126.5	17.71	10%	126.5	17.71	10%	126.5	17.71	10%
Businesses	418.00	58.52	10%	418.00	58.52	10%	418.00	58.52	10%	418.00	58.52	10%
STAND ALONE/ DEDICATED SCHEMES												
	cost +10%			cost +10%			cost +10%			cost +10%		
	0	0	0%	0	0	0%	0	0	0%	0	0	0%
SEWERAGE CHARGES												
SEWERAGE CHARGES												
CURRENT (Vat inclusive)	55.59	7.78		55.59	7.78		0.00	0.00		55.59	7.78	

PROPOSED	66.00	9.24	10.00%	66.00	9.24	10.0%	0.00	0.00	66.00	9.24	10.0%
SEWER EXCESS		0			0.00		0.00			0.00	
CURRENT (Vat inclusive)		0			0.00		0.00			0.00	
PROPOSED	2.50	0.35		2.50	0.35		0.00		2.50	0.35	
	0.00	0.00	10%	3.03	0.42	10%	0.00		3.03	0.42	10%
VACUUM TANK SERVICE per 5kl OR PART THEREOF		0			0.00		0.00			0.00	
Normal week days	116.60	16.324	10%	116.60	16.32	10%	0.00			0.00	
Weekends and Public Holidays	408.10	57.134	10%	408.10	57.13	10%	116.60	16.32	116.60	16.324	10%
Rate per km	5.50	0.77	10%	5.50	0.77	10%	408.10	57.13	408.10	57.134	10%
							5.50	0.77	5.50	0.77	10%
STAND ALONE/ DEDICATED SCHEMES	cost +10%	0		cost +10%	0.00		0.00		cost +10%	0.00	
					0.00		0.00			0.00	
WATER DEPOSIT		0.00			0.00		0.00			0.00	
WATER DEPOSIT		0.00			0.00		0.00			0.00	
DOMESTIC	ESTIMATED TARRIF OF R250 MINIMUM			ESTIMATED TARRIF OF R250 MINIMUM					ESTIMATED TARRIF OF R250 MINIMUM		
	AVERAGE MONTH WATER SERVICES			AVERAGE MONTH WATER SERVICES					AVERAGE MONTH WATER SERVICES		
NON DOMESTIC											
GENERAL TARRIFS:											
METER TESTING	cost +10%			cost +10%					cost +10%		
TENDER FEE	176.00	24.64	10%	176.00	24.64	10%	24.64		176.00	24.64	10%
INDONSA HALL HIRE	583.00	81.62	10%	583.00	81.62	10%	81.62		583.00	81.62	10%
INDONSA DEPOSIT REFUNDABLE	233.2	32.65	10%	233.2	32.65	10%	32.65		233.2	32.65	10%
R/D CHEQUE	93.5	13.09	10%	93.5	13.09	10%	13.09		93.5	13.09	10%
SEWER POND DUMP SITE PER LOAD	61.6	8.62	10%	61.6	8.62	10%	8.62		61.6	8.62	10%
FAX	2.20	0.31	10%	2.20	0.31	10%	0.31		2.20	0.31	10%
CLEARANCE CERTIFICATE	11.00	1.54	10%	11.00	1.54	10%	1.54		11.00	1.54	10%

QUALITY CERTIFICATE

I, J.H. de Klerk, Municipal Manager of Zululand District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the tabled budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



J.H. de Klerk
Municipal Manager
Zululand District Municipality (DC 26)

Date: 2014-05-29

10. Overview of the Budget Process

Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]

The IDP and Budget time schedule of the 2014/2015 budget cycle was approved by Council on during August 2013, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

The following public budget and IDP meetings were held throughout Zululand and all members of the public were urged to attend.

Date	Town/Sector
09 April 2014	Pongola
10 April 2014	Edumbe
11 April 2014	Vryheid
12 April 2014	Ulundi
13 April 2014	Nongoma

Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2013 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

The draft and final budget will be provided to National Treasury and Provincial Treasury for their consideration in line with S23 of the MFMA.

- **Process and media used to provide information on the Budget to the community**

There are budget and IDP meetings to be held throughout Zululand and all members of the public were urged to attend.

- **Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2014/2015), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the Budget documentation is published on the municipality's website.

11 OVERVIEW OF ANNUAL BUDGET ALIGNMENT WITH IDP

Integrated Development Plan Review Process

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

The Zululand District Municipality will embark on its IDP Review of the Second 5 Year cycle of IDPs which commenced from the 2011/12 - 2015/16 financial years.

Legal Status

The IDP is a legislative requirement, has a legal status and therefore supersedes all other plans that guide development at local government level.

❖ Vision

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities. " We serve our people."

❖ Mission

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery

❖ Core Values

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

The above vision strategic focus areas of the Zululand District Municipality are:

- To facilitate the delivery of sustainable infrastructure and services
- To promote economic development
- To promote social development

Zululand District Municipality (Key Performance Areas)

These focus areas are broken down to objectives and strategies, which is used to set KPIs for the measurement of the Municipality's performance, and progress with its service delivery mandate. It is important to note that the national KPAs as set that relate to:

- community participation,
- good governance,
- municipal transformation
- And financial viability is considered as of a crosscutting nature and therefore forms an integral part of each of the three/strategic focus areas.

12. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

1. KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on supporting table SA 8.

2. MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table A4 Budgeted Financial Performance (revenue and expenditure)

Provision of free basic services:

More details are provided in Table A10 Basic service delivery measurement.

13. OVERVIEW OF THE BUDGET-RELATED POLICIES

The following budget tabled policies are tabled with the budget documentation for comments and inputs:

Financial Plan
Credit control and Tariff Bylaws
Fixed Asset Management Policy
Banking and Investment Policy
Risk Management Policy
IT Policy
Supply Chain Management Policy
Insurance policy

CREDIT CONTROL AND TARIFF BYLAWS

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy. This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

BANKING AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council. The recommended adjustments to the policy is to align the policy with the new Preferential Procurement Regulations, and to streamline the policy to include best practices as advised by staff of the Provincial Government following their review of the policy.

ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

IT Policy

The installation of the municipality's information technology (IT) network represents a significant capital outlay, and the objective of this policy is therefore to ensure that this investment in modern technology is properly managed.

Risk Management Policy

The objective is to review the effectiveness of the municipality's financial risk management strategies, with specific reference to the effectiveness with which the municipality's financial and other policies are being implemented.

Review the effectiveness of the municipality's other operational risk management strategies, including environmental risks, risks relating to the safety and well-being of the municipality's employees and risks relating to inadequate training and functional capacitation of the municipality's employees.

Identify and assess the significance of any risks not covered by existing risk management strategies, and formulate means of addressing such risks.

Insurance policy

This insurance policy is aimed at ensuring that all assets, Councillors, employees and third parties are insured economically and adequately at all times.

Financial Plan

The purpose of the financial plan is to set out details of the financial issues that need to be addressed in a financial year. It is meant to be a tool to highlight any financial shortcomings

Indigent's policy and budget implementation and management policy are in progress, by the time of approval of the annual budget they were not on the final stage.

14. OVERVIEW OF BUDGET ASSUMPTIONS

Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2014/2015 namely:

Salary increase based on CPIX 5.6% plus 1% notch increase for qualifying employees.

General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2014/2015 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice (GRAP) is also taken in to account.

The depreciation is assumed to increase in 2014/2015 because there are projects that will be capitalised to assets which are still in work in progress. That will accelerate the depreciation expense. The depreciation will be funded by our reserves.

General expense consist of all expenses that are not allocated specific space in the template, that is why it will be seen to be more than 10%.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. No major breakages will take place during the financial year.

Finance costs

It is assumed that interest rates will be stable during the financial year, but the provision for interest is base on lease liability.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 7.39% as from 1 July 2014, as approved by NERSA.

Contracted services

Contracted services include all services are contracted and also repairs and maintenance since our repairs and maintenance are provided external.

Income

Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 75%. Adequate provision is made for non-recovery.

It is assumed that in 2015/2016 and 2016/2017 the collection will be 75% and 75% respectively.

Sale of water and sewerage fees

An inflation linked tariff increase of 10% is provided for across the board. The budget was also based on the realistic billing figures and the projection was made.

INTEREST ON INVESTMENTS

Interest Income is expected to decrease due to accelerated project implementation which reduces funds available for investment. MIG and MWIG have multi-year contracts and there are no delays in projects implementation. The investment to financial institutions depends on the interest rate of that institution during that period.

Other revenue

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fee, indonsa hall hire, indonsa deposit refundable etc. The other portion of revenue is not collectable revenue but the funds that will be used to cater for the expenses other than those funded by grants and also to cater for backlog depreciation and provision of doubtful debts.

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2014/2015 financial year.

FINANCIAL POSITION

Property Plant and Equipment

It is assumed that looking at our current funding there will be a decrease in addition to PPE in 2014/2015 as compared to 2013/2014.

Long –term Receivables

It is assumed that taking in to account the current movement there will be an increase in 2013/2014 long term receivables resulting from the 7.39% increase by Eskom and also the provision for new accounts. This 7.39% increase taken in to account in the two outer years.

Intangible Asset

It is assumed that the Intangible asset will increase with R50 000 as the net movement after taking into account the amortisation amount and the payments to software licences for the year over the three year period.

Call Investment Deposits

2013-14: The Call investment estimated balance was determined based on the call investment balance as at 31 January 2014 and together with the projected six months expenditure based on the prior year conditional grant expenditure. For 2013/14 financial year going forward, it is assumed that there will be an increase.

Inventory

The inventory level is assumed to increase in the next financial year based on the current stock level.

Trade and other payables from exchange transactions

Looking at the systems being in place and the system to be implemented, it is more likely that our payables will decrease by 6% in the 2014/2015 and 10% in the other two outer years.

Consumer Debtors

It is assumed that looking at our rate of collection and debtor's age analysis it is more likely that there will be an increase in consumer Debtors.

Consumer deposit

If we are looking at 6 months movement, it gives us a increase in consumer deposit. An increase is the net movement between new accounts and consumers who defaulted. There is proposed new method of how to deal with the consumer deposits but it is still at draft stage. We made the assumption that next year which is 2014/2015 the change will be more less the same and the other two outer years.

Transfers and grants – capital

The Regional bulk infrastructure grant if reflected in the budget because of the confirmation from water affairs that we will receive the funding.

Other Grants

The following grants are gazetted by provincial treasury in terms of section 30(2) of Division of revenue bill 2014.

Corridor development, Shared services and Art centre subsidies (Indonsa Grant)

Cash flow

Cash from operating activity

The assumed collection rate based on the current collection level is 75% of billable revenue, taking into account that there are debtors paying for 2013/2014 debts.

The figure for other revenue is assumed based on the last financial year AFS and current collection.

All other activities are assumed based on the previous financial statements information and taking into account the current movements.

15 OVERVIEW OF BUDGET FUNDING

SUMMARY

The operating budget for 2014/2015 to 2016/2017 will be financed as follows:

	2014/2015	2015/2016	2016/2017
Provincial and National Operating Grants	312,569,000	328,802,000	354,986,000
Depreciation Reserve	45,618,000	45,618,000	45,618,000
Accumulated Surplus	136,055,000	135,997,000	141,016,000
Water and sewerage charges	29,297,000	30,879,000	32,547,000
Rental Income	65,000	68,000	72,000
Interest Earned	8,581,000	9,043,000	9,533,000
Total Operating Revenue excl. Capital Transfers	532,184,000	533,810,000	566,222,000

The capital budget for 2014/2015 to 2016/2017 will be financed as follows:

	2014/2015	2015/2016	2016/2017
Own Funds	18,014,000	11,029,000	11,624,000
Grants	336,994,000	429,235,000	507,693,000
Total Capital Budget	354,508,000	440,263,000	519,317,000

The SA10 is detailing the funding in terms of grants

Reserves

The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

Sustainability of municipality

The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

Impact on tariffs

The way that the budget is funded will ensure that, increase will be 10% to make equalisation. The municipality has no control over the increases of electricity tariffs and the 7.39 % increase in electricity tariffs of Eskom; will have a negative impact on the local economy, although tariffs charged by the municipality will only increase by 10% on average.

Water, sewerage together with the sundry tariffs are listed in tariffs schedule. The tariff increases are also indicated.

Collection Rate

Income levels for service charges and rates for the budget year are based on the following

Collection rates

Water 75%

Sanitation 75%

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs

Overtime

Investments

Particulars of monetary investments as at 31 January 2014:

Investments Amount

Absa	R 125,000,000
First Rand	R 10,000,000
TOTAL	R 135,000,000

Planned proceeds of sale of assets

No significant revenue is expected from the sale of redundant assets.

Planned use of previous year's cash backed accumulated surplus

The previous year's surplus is cash backed.

New borrowings

There are no new borrowings proposed.

16. EXPENDITURE ALLOCATIONS AND GRANT PROGRAMMES

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

17. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

18. COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS

Costs to Municipality:

Councillors

Speaker (1)	R	584,253
Executive Mayor (1)	R	725,349
Deputy Executive Mayor (1)	R	379,463
Executive Committee (4)	R	2,194,288
Other Councillors (28)	R	2,583,207
	R	6,467,000

Senior Managers

Municipal Manager	R	1,332,594
Chief Financial Officer	R	944,206
Director: Corporate Services	R	938,318
Director: Community Services	R	804,259
Director: Technical Services	R	927,967
Director: Planning	R	944,206
	R	5,891,550

All other staff **R 132,765,452**

Number of Councillors **35**

Senior Managers **6**

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers.

19. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The monthly targets for revenue and expenditure are provided in Supporting Table SA25

Budgeted monthly revenue and expenditure. The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthly cash flow.

20. CAPITAL SPENDING DETAIL

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

21. LEGISLATION COMPLIANCE STATUSES

Zululand District Municipality complies in general with legislation applicable to municipalities.

- **In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is progressively improving.

- **Internship programme**

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

- **Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

- **Audit Committee**

The Audit Committee has met three times already this financial year compared to four times per financial year as legislated.

- **Annual Report**

The Final annual report was approved at the end of March 2013 and is 100% Complete.

22 contracts having future budgetary implications

In terms of Zululand District Municipality of the City's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue framework (three years). In ensuring adherence to this contractual

time frame limitation, all reports submitted to either the Bid evaluation and adjudication committees must obtain formal financial comments from the financial Management Division of the Treasury Department.